Government of Canada | Gouvernement du Canada

Receiver General for Canada
Hon. Harvie Andre, M.P., P.C.

public accounts of canada

1984

Volume I

Summary Report and Financial Statements

Canada

85-2158/

Government of Canada
Gouvernement du Canada

Receiver General for Canada
Hon. Harvie Andre, M.P., P.C.

public accounts of canada

1984

Volume I

Summary Report and Financial Statements

Canada

© Minister of Supply and Services Canada 1984

Available in Canada through

Authorized Bookstore Agents
and other bookstores

or by mail from

Canadian Government Publishing Centre
Supply and Services Canada
Ottawa, Canada K1A 0S9

Catalogue No. P 51-1 1984-1E
ISBN 0-660-11654-5

Canada: $ 9.30
Other Countries: $11.15

Price subject to change without notice

To Her Excellency

The Right Honourable Jeanne Sauvé,
P.C., C.C., C.M.M., C.D.,
Governor General and
Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the year ended March 31, 1984.

All of which is respectfully submitted.

Robert de Cotret,
President of the Treasury Board.

OTTAWA, NOVEMBER 16, 1984

To The Honourable Robert de Cotret,
President of the Treasury Board.

In accordance with the provisions of Section 55(1) of the Financial Administration Act, I have the honour to transmit herewith the Public Accounts of Canada for the year ended March 31, 1984, to be laid by you before the House of Commons.

Respectfully submitted,

Harvie Andre,
Receiver General for Canada.

OTTAWA, NOVEMBER 16, 1984

To The Honourable Harvie Andre,
Receiver General for Canada.

Sir:

I have the honour to submit the Public Accounts of Canada for the year ended March 31, 1984.

Under Section 55(1) of the Financial Administration Act, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

This annual report is presented in three volumes:

Volume I—A survey of the transactions for the year including summary statements; the financial statements of Canada on which the Auditor General has expressed an opinion, namely, the statements of transactions, of revenue and expenditure on a gross and net basis, of the assets and liabilities of Canada and of the use of appropriations together with related notes; the observations by the Auditor General on the financial statements of Canada; analyses of outlays and appropriations; analyses of budgetary revenue and expenditure, and of asset and liability accounts, together with those statements required by the Financial Administration Act to be published in the Public Accounts, and various other schedules and statements.

Volume II—Details of the financial operations of the Government, segregated by department.

Volume III—The financial statements of Crown corporations and the auditors' reports thereon.

The audited financial statements, contained in Volume I, are for the year ended March 31, 1984. They are, however, dated September 17, to allow for the closing and audit of accounts.

Respectfully submitted,

Pierre P. Sicard,
Deputy Receiver General for Canada.

OTTAWA, NOVEMBER 16, 1984

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years. The report also includes the financial statements of those Crown corporations and other bodies whose accounts are maintained separately from the accounts of Canada. The financial year of a number of these corporations and other bodies is the calendar year rather than the fiscal year of the Government.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I

Volume I presents a summary and analysis of the financial transactions of the Government. The content of the sections of Volume I can be summarized as follows:

SECTION 1: summary statements of the financial transactions of the Government of Canada on both a Public Accounts and an Extended National Accounts basis;

SECTION 2: audited financial statements of the Government of Canada, prepared in accordance with Section 55 of the Financial Administration Act;

SECTION 3: observations by the Auditor General on the financial statements;

SECTION 4: review of envelopes and outlays, and Estimates and appropriations;

SECTION 5: review of budgetary revenue;

SECTION 6: review of budgetary expenditure;

SECTION 7: analysis of loans, investments and advances;

SECTION 8: analysis of specified purpose accounts;

SECTION 9: analysis of other liabilities;

SECTION 10: analysis of foreign exchange accounts;

SECTION 11: analysis of unmatured debt;

SECTION 12: analysis of other accounts reported on the Statement of Assets and Liabilities;

SECTION 13: supplementary information required by the Financial Administration Act; and,

SECTION 14: other miscellaneous information.

Volume II

Volume II presents the financial operations of the Government, segregated by department. It contains financial operations of individual departments and their associated agencies, and additional information and analysis.

(a) DEPARTMENTAL FINANCIAL OPERATIONS

In a fashion similar to the Estimates, Volume II uses a uniform set of statements to present each department's financial operations. In most respects, the level of detail is the same as in the Estimates, and provides the following information:

(i) Use of Appropriations

This is the principal departmental statement. It is a summary of the use of the authority given by Parliament in appropriation acts and other statutes. It displays, by program:

—the wording of the relevant appropriations or statutes;

—the amount authorized under each appropriation or statute;

—the total use made during the year of the authorized amounts;

—unexpended balances (amounts lapsed and carried forward) or amounts overexpended; and,

—total use for the previous year.

(ii) Total Cost of Programs—Budgetary

This table shows the total calculated cost for each program, by adding to budgetary expenditure, the values of services provided by other departments, and of accommodation provided by the reporting department and by the Department of Public Works, and by deducting non-tax receipts credited to revenue.

The total calculated program cost is also reflected in the Estimates and in the Public Accounts in the "Programs by Activity" table.

(iii) Programs by Activity—Budgetary

This is a comparison of budgetary appropriations with actual expenditures and the imputed costs and revenues referred to in (ii). The table displays total program expenditures by activity and type of vote, and total cost of programs by type of vote. It is related to the "Program by Activities" table displayed in the Estimates.

(iv) Grants and Contributions

This table displays details of amounts appropriated for grants and contributions, by class of recipients and by program, and the payments.

(v) Budgetary Expenditure by Program and Standard Object

This table presents expenditure by standard object and relates to the "Objects of Expenditure" table shown in the Estimates.

(vi) Revenue

Each department displays summary and detailed statements of revenue collected as part of its operations.

(vii) Revolving Funds

The commercial orientation of a revolving fund is reflected in the balance sheet and statement of operations, or income and expenditure, presented each year. A revolving fund's minimum goal is the recovery of cost, and most commercial accounting conventions are used to measure cost.

(viii) Other Organizations

To further the objectives of the Government and of departments, various boards, agencies, commissions and accounts have been created by appropriation acts and other legislation. Financial statements for these organizations and accounts are also shown.

(b) ADDITIONAL INFORMATION AND ANALYSIS

Further details are provided, in Volume II, to supplement the statements already presented. This supplementary information includes:

—accounts receivable and deletions (Section 30);

—professional and special services (Section 31);

—construction and acquisition of land, buildings, machinery and equipment (Section 32);

—payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 33);

—selected miscellaneous payments and federal-provincial shared-cost programs (Section 34);

—grants and contributions (Section 35); and,

—miscellaneous statements by department (Section 36).

Volume III

Volume III contains the financial statements of those Crown corporations which are permitted by legislation to keep their own accounts. These are Schedules C and D (agency and proprietary) corporations, as well as the Bank of Canada and The Canadian Wheat Board which, although not designated as Crown corporations, act as agents of Her Majesty. It also contains the financial statements of wholly-owned subsidiaries of Crown corporations whenever their accounts are not consolidated with those of the parent corporation. The activities of Schedule B (departmental) corporations are reported by the responsible departments in Volume II, either under departmental budgetary expenditure or in separate reports.

VOLUME 1

TABLE OF CONTENTS

SECTION

1. Comparative Statements of Transactions.
2. Audited Financial Statements of the Government of Canada.
3. Observations by the Auditor General on the Financial Statements of the Government of Canada.
4. Envelopes and Outlays, Estimates and Appropriations.
5. Budgetary Revenue.
6. Budgetary Expenditure.
7. Loans, Investments and Advances.
8. Specified Purpose Accounts.
9. Other Liabilities.
10. Foreign Exchange Accounts.
11. Unmatured Debt.
12. Other Accounts Reported on the Statement of Assets and Liabilities.
13. Supplementary Information Required by the Financial Administration Act.
14. Other Miscellaneous Information.
15. Index.

SECTION 1

1983-84
PUBLIC ACCOUNTS

Comparative Statements of Transactions

CONTENTS

	Page
Introduction	1.3
Summary statement of transactions—Public Accounts presentation	1.4
Summary statement of transactions—Extended National Accounts presentation	1.14

INTRODUCTION

In this section, the financial transactions of the Government of Canada are set out in summary form, with comparative figures for the previous four years. The financial transactions are first presented according to the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume, referred to as the Public Accounts presentation; the second presentation is on the National Income and Expenditure Accounts basis, extended to encompass other financial transactions affecting the Consolidated Revenue Fund. This second form of presentation is referred to as the Extended National Accounts presentation.

This section is intended to provide an overview of the Government's financial operations, both on the Public Accounts basis and on the Extended National Accounts basis. The Public Accounts presentation reflects the accounting procedures and conventions which have been adopted in providing Parliament with an accounting of the source and use of financial resources. The National Accounts transactions section of the Extended National Accounts presentation is designed primarily to facilitate economic analysis of the federal Government sector on a basis consistent with that used in measuring income and expenditure flows in the economy. The remaining sections show the relation between the traditional budget balance on the National Accounts basis and the Government's overall financial requirements, debt transactions and cash position.

Public Accounts Presentation

The "Summary Statement of Transactions" table provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of each year is also shown.

The form of presentation is consistent with the tables presented in the Budget Speech, the presentation in the Department of Finance's Economic Review and the Statement of Financial Operations published each month in the Canada Gazette, and is compatible with other sections of the Public Accounts.

For purposes of comparability, budgetary revenue and expenditure in this section treat Canada Post as a Crown corporation for all years. This corporation was proclaimed on October 16, 1981.

It should be noted that figures for budgetary and non-budgetary items in the Public Accounts presentation for 1979-80 and 1980-81 have not been adjusted to take account of some minor changes in departmental responsibilities and classification of accounts which may have occurred. Most components are, however, comparable from one year to the next.

Non-budgetary transactions have been defined to include subscriptions and notes payable to international organizations other than the International Monetary Fund. These transactions had previously been recorded as foreign exchange transactions.

Extended National Accounts Presentation

This section presents the Government's financial transactions on the Extended National Accounts basis. As in the Public Accounts presentation, the transactions are categorized under four main headings: the traditional National Income and Expenditure Accounts which are referred to as National Accounts transactions, loans and other transactions, foreign exchange and unmatured debt transactions. The resulting cash position at the end of each year is also shown. Starting with the line entitled "Financial requirements (excluding foreign exchange transactions)", the Extended National Accounts presentation is identical to the Public Accounts presentation.

The total for loans and other transactions will differ from the non-budgetary transactions in the Public Accounts presentation due, in part, to differences in coverage. Loans to certain agencies such as Atomic Energy of Canada Limited, as well as advances to certain special funds, are excluded in arriving at the total of loans and other transactions on the Extended National Accounts presentation, because transactions of these agencies and special funds are included in the National Accounts transactions. Similarly, the receipts and disbursements of Government pension and social security accounts, such as the Unemployment Insurance Account, are included in the National Accounts. As a result, they are not included in the loans and other transactions adjustment. In determining the surplus or deficit on a National Accounts basis, certain revenue items, such as corporate income tax, are reflected on an accrual, as opposed to a cash basis. The loans and other transactions category includes the adjusting entry required to convert from an accrual basis of revenue and expenditure to a cash basis.

SUMMARY STATEMENT OF TRANSACTIONS—PUBLIC ACCOUNTS PRESENTATION

Total financial requirements, excluding foreign exchange transactions, amounted to $25,082 million for the year ended March 31, 1984. The budgetary deficit of $32,589 million was partially offset by a source of $7,507 million for non-budgetary transactions. Foreign exchange transactions decreased requirements by $447 million. Total financial requirements were $24,635 million in 1983-84. These transactions, together with the $26,468 million increase in unmatured debt, resulted in a $1,833 million increase in the cash balance, bringing the March 31, 1984 cash balance to $6,412 million.

Table 1.1.1 sets out the financial transactions of the Government for the five years 1979-80 to 1983-84. Figures for individual fiscal years in this table are not comparable because of changes in accounting policies that have been introduced in the five years.

Table 1.1.2 adjusts the figures in Table 1.1.1 and presents them on a comparable basis for all the years 1979-80 to 1983-84.

TABLE 1.1.1

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION(1)
SUMMARY STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1980	1981	1982	1983	1984
I. Budgetary transactions					
A. Revenue	38,936	45,398	54,068	55,123	56,326
B. Expenditure	– 51,724	– 58,066	– 67,674	– 79,776	– 88,615
Deficit before extraordinary item	*– 12,788*	*– 12,668*	*– 13,606*	*– 24,653*	*– 32,289*
Extraordinary item—Provision for valuation of certain assets, and for liabilities previously not recorded					– 5,200
Deficit after extraordinary item	– 12,788	– 12,668	– 13,606	– 24,653	– 37,489
II. Non-budgetary transactions					
A. Loans, investments and advances(2)	– 119	– 493	– 1,239	– 21	– 925
B. Specified purpose accounts(2)	2,047	2,781	4,345	– 220	5,157
C. Other transactions	415	263	2,169	1,638	2,975
Net source before extraordinary item	*2,343*	*2,551*	*5,275*	*1,397*	*7,207*
Extraordinary item—Allowances for valuation of certain assets, and for liabilities previously not recorded					5,200
Net source after extraordinary item	2,343	2,551	5,275	1,397	12,407
Financial requirements (excluding foreign exchange transactions)	– 10,445	– 10,117	– 8,331	– 23,256	– 25,082
III. Foreign exchange transactions(3)	– 128	1,157	– 347	– 1,177	447
Total financial requirements(4)	– 10,573	– 8,960	– 8,678	– 24,433	– 24,635
IV. Unmatured debt transactions(3)	7,878	11,153	9,367	22,392	26,468
Change in cash(5)	– 2,695	2,193	689	– 2,041	1,833
V. Cash balance at end of year	3,738	5,931	6,620	4,579	6,412

Details can be found in other sections of this volume.

(1) Consistent with the Statement of Transactions in Section 2 of this volume.

(2) For purposes of presenting the transactions of the Government,

(a) loans, investments and advances, for the year 1980, include working capital advances to revolving funds, departments and agencies; and,

(b) specified purpose accounts include advances made to the Unemployment Insurance Account.

(3) Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.

(4) Cash requirements (–).

(5) Cash decrease (–).

TABLE 1.1.2

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
SUMMARY STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1980	1981	1982	1983	1984
I. Budgetary transactions					
A. Revenue	38,936	45,398	54,068	55,123	56,326
B. Expenditure	– 50,266	– 58,416	– 69,449	– 80,001	– 88,915
Deficit	– 11,330	– 13,018	– 15,381	– 24,878	– 32,589
II. Non-budgetary transactions					
A. Loans, investments and advances	– 1,328	– 423	– 1,089	129	– 625
B. Specified purpose accounts	2,047	2,781	4,345	– 220	5,157
C. Other transactions	166	543	3,794	1,713	2,975
Net source	885	2,901	7,050	1,622	7,507
Financial requirements (excluding foreign exchange transactions)	– 10,445	– 10,117	– 8,331	– 23,256	– 25,082
III. Foreign exchange transactions(1)	– 128	1,157	– 347	– 1,177	447
Total financial requirements(2)	– 10,573	– 8,960	– 8,678	– 24,433	– 24,635
IV. Unmatured debt transactions(1)	7,878	11,153	9,367	22,392	26,468
Change in cash(3)	– 2,695	2,193	689	– 2,041	1,833
V. Cash balance at end of year	3,738	5,931	6,620	4,579	6,412

(1) Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.

(2) Cash requirements (–).

(3) Cash decrease (–).

I. Budgetary Transactions

A. Revenue

Total budgetary revenue increased $1,203 million or 2.2% to $56,326 million in 1983-84. Tax revenue increased $1,362 million and was partly offset by a $159 million decrease in non-tax revenue. Increases in tax revenue were recorded in personal income tax, corporation income tax, the sales tax, the petroleum and gas revenue tax and the incremental oil revenue tax, the excise taxes and duties and the customs import duties.

Personal income tax revenue increased $637 million or 2.4% compared to 9.5% in 1982-83. The growth in 1983-84 revenue was curtailed by the slow growth in 1983 of wages, salaries and supplementary labour income at about 5.5% compared to 7% in 1982. In addition, the 1983 indexation factor of 6% and higher child tax credit payments helped reduce revenue collections.

Corporate income tax collections were $7,286 million in 1983-84 or $147 million above the 1982-83 level of $7,139 million. Despite an estimated increase of 54.8% in 1983 corporate profits, the ability of corporations to apply prior years' losses to the higher level of taxable income served as a moderating influence on 1983-84 revenue growth.

On the energy side, however, 1983-84 revenue collections were lower, at $3,231 million compared to $4,024 million in 1982-83.

Revenues from the sales tax and customs import duties increased 13% and 19.4% respectively from the 1982-83 levels, due to a rebound in consumer and business spending in 1983, along with an increase in imports.

Non-tax revenue declined to $5,657 million in 1983-84 from the 1982-83 level of $5,816 million, partly because of lower transfers of profits from the Exchange Fund Account on account of lower gold sales, lower interest on bank deposits and lower Bank of Canada profits.

TABLE 1.2

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS

(in millions of dollars)

	Year ended March 31				
	1980	1981	1982	1983	1984
I. **Budgetary transactions**					
A. REVENUE, Section 5					
Tax revenue—					
Income tax—					
Personal	16,808	19,837	24,046	26,330	26,967
Corporation	6,951	8,106	8,118	7,139	7,286
Non-resident	787	867	1,018	998	908
	24,546	*28,810*	*33,182*	*34,467*	*35,161*
Excise taxes and duties—					
Sales tax	4,698	5,429	6,185	5,894	6,660
Customs import duties	3,000	3,188	3,439	2,831	3,380
Excise duties	895	1,042	1,175	1,274	1,356
Other	502	573	564	685	755
	9,095	*10,232*	*11,363*	*10,684*	*12,151*
Energy taxes—					
Petroleum and gas revenue tax and incremental oil revenue tax		27	864	1,960	2,106
Natural gas and gas liquids tax		187	998	1,264	524
Excise tax—Gasoline	421	453	436	408	386
Oil export charges	750	842	519	392	215
Special petroleum compensation charge			473		
	1,171	*1,509*	*3,290*	*4,024*	*3,231*
	10,266	*11,741*	*14,653*	*14,708*	*15,382*
Other tax revenue	96	99	120	132	126
Total tax revenue	34,908	40,650	47,955	49,307	50,669
Non-tax revenue—					
Return on investments—					
Bank of Canada	1,084	1,459	1,853	1,879	1,744
Canada Mortgage and Housing Corporation	782	839	873	892	941
Exchange Fund Account	404	620	763	812	591
Farm Credit Corporation	210	243	285	346	408
Interest on bank deposits	244	318	701	433	395
Other return on investments	620	651	615	655	667
	3,344	*4,130*	*5,090*	*5,017*	*4,746*
Other non-tax revenue	684	618	1,023	799	911
Total non-tax revenue	4,028	4,748	6,113	5,816	5,657
Total revenue	38,936	45,398	54,068	55,123	56,326

B. Expenditure

Budgetary expenditure in 1983-84 increased 11.1% to $88,915 million, compared to increases of 15.2% in 1982-83 and 18.9% in 1981-82.

Contributions to the provinces for hospital insurance, medical care, and extended health care services increased 37%, or $1,504 million, to $5,564 million in 1983-84. This large increase in the Established Programs Financing (EPF) entitlements, which grow with the Gross National Product (GNP), reflects the impact of the June 1983 historical revisions made by Statistics Canada that resulted in the reporting of higher GNP levels. In addition, increased cash payments to the provinces for these programs were required as a result of the lower estimates of the value of the tax points transferred to the provinces. The post-secondary education component of the EPF arrangements increased by $575 million to $2,252 million, slightly less than the hospital insurance and medical care component, because of the limitation imposed under the 6 and 5 percent restraint program.

Public debt charges rose $1,175 million, or 6.9%, to $18,146 million in 1983-84, reflecting an increase in the unmatured debt outstanding during the year. Interest rates, however, were lower than in 1982-83 and this resulted in a decline in the growth rate of public debt charges from 11.9% in 1982-83.

National Defence expenditures rose $980 million, or 14%, to $7,972 million in 1983-84. This reflects the Government's North Atlantic Treaty Organization commitment to increase defence expenditures by about 3% in real terms per annum.

Old age security payments, including guaranteed income supplements and spouses' allowances, rose to $10,406 million or 7.9% above the level in 1982-83 of $9,643 million. This is below the increase in 1982-83 of 12.3% because of the application of the 6 and 5 percent limits and slower growth in the number of recipients.

The Government's contribution to the Unemployment Insurance Account increased 32.9% or $706 million, to $2,854 million as a result of the continuing high unemployment levels and a combination of factors concerning the number of new entrants and exhaustees. The effects of the recession and high unemployment levels throughout 1983-84 account for the 16.1% increase of $456 million in Canada Assistance Plan payments to $3,288 million.

Whereas the Petroleum Compensation Account recorded net receipts of $35 million in 1982-83, the Account registered a deficit of $483 million in 1983-84 mainly due to a sharp decline in petroleum compensation revenues compared to lower gross compensation payments. This accounts for the increase of $518 million in expenditures for 1983-84.

Other departments and agencies where notable increases occurred over 1982-83 were: Agriculture, $197 million or 18.6%; Canadian International Development Agency, $156 million or 16.7%; Indian Affairs and Northern Development, $371 million or 22.1%; Social Development, $325 million or 61.2% (equity payments to Canadair and de Havilland increased from $400 million in 1982-83 to $850 million in 1983-84); and, Transport, $351 million or 12.1%.

A decrease in budgetary expenditure was recorded under the Petroleum Incentives Program which dropped $80 million in 1983-84 to $1,729 million from $1,809 million in 1982-83. Expenditures reported under Communications fell $147 million, or 9.3% to $1,429 million in 1983-84 as payments to the Canada Post Corporation for costs associated with cultural publication mailings decreased to $53 million in 1983-84 from $307 million in 1982-83.

TABLE 1.3

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1980	1981	1982	1983	1984
I. Budgetary transactions					
B. EXPENDITURE, Section 6					
Agriculture	782	882	1,142	1,058	1,255
Communications—					
Canadian Broadcasting Corporation	522	783	665	745	816
Other	320	388	469	831	613
	842	*1,171*	*1,134*	*1,576*	*1,429*
Employment and Immigration—					
Unemployment insurance	1,167	946	1,047	2,148	2,854
Other	1,204	1,096	1,162	1,382	1,966
	2,371	*2,042*	*2,209*	*3,530*	*4,820*
Energy, Mines and Resources—					
Oil price stabilization	1,633	3,162	426	− 35	483
Petroleum incentive payments				1,809	1,729
Other	533	846	972	1,274	1,246
	2,166	*4,008*	*1,398*	*3,048*	*3,458*
Environment	457	530	678	817	900
External Affairs—					
Canadian International Development Agency	683	668	803	933	1,089
Other	520	588	775	867	883
	1,203	*1,256*	*1,578*	*1,800*	*1,972*
Finance—					
Public debt charges	8,524	10,687	15,168	16,971	18,146
Fiscal transfers	3,522	3,788	4,535	5,378	5,647
Other	209	129	121	140	125
	12,255	*14,604*	*19,824*	*22,489*	*23,918*
Fisheries and Oceans	314	368	441	483	609
Indian Affairs and Northern Development	1,127	1,417	1,507	1,681	2,052
Labour—					
Canada Post Corporation	293	486	672	290	483
Other	75	94	71	82	115
	368	*580*	*743*	*372*	*598*
National Defence	4,391	5,077	6,028	6,992	7,972
National Health and Welfare—					
Family and youth allowances	1,726	1,851	2,020	2,231	2,326
Insurance and medical care services	3,859	3,982	4,283	4,060	5,564
Canada Assistance Plan including contracting-out payments	1,653	1,941	2,298	2,832	3,288
Old age security benefits	6,319	7,418	8,585	9,643	10,406
Other	509	628	682	814	970
	14,066	*15,820*	*17,868*	*19,580*	*22,554*
National Revenue	581	677	816	900	982
Public Works—					
Canada Mortgage and Housing Corporation	896	1,058	968	1,574	1,605
Other	574	794	1,224	1,095	1,234
	1,470	*1,852*	*2,192*	*2,669*	*2,839*
Regional Industrial Expansion	1,049	1,194	1,334	1,157	1,222
Science and Technology	325	392	486	596	693
Secretary of State—					
Education support	1,608	1,693	1,730	1,677	2,252
Other	422	438	484	537	606
	2,030	*2,131*	*2,214*	*2,214*	*2,858*
Social Development		2	4	531	856
Solicitor General	907	1,038	1,184	1,319	1,496
Transport	1,636	1,851	2,292	2,908	3,259
Veterans Affairs	934	1,016	1,140	1,283	1,388
Other departmental expenditure	931	888	1,262	1,273	1,485
Total departmental expenditure	50,205	58,796	67,474	78,276	88,615
Provision for valuation of assets and liabilities	61	− 380	1,975	1,725	300
Total expenditure	50,266	58,416	69,449	80,001	88,915

II. Non-budgetary Transactions

A. Loans, Investments and Advances

In 1983-84, requirements for loans, investments and advances were $625 million, or $754 million above the 1982-83 level. The increase reflects the $1,350 million reduction in 1983-84 in the allowance for valuation. In 1982-83, the increase in the allowance reduced the requirement for total loans, investments and advances by $1,650 million; excluding the allowance, the requirement for total loans, investments and advances decreased by $596 million in 1983-84.

Loans, investments and advances to Crown corporations and agencies designated as lending institutions changed by $381 million, from a net requirement of $259 million in 1982-83 to a net repayment of $122 million in 1983-84, as a result of net repayments by the Canada Mortgage and Housing Corporation, the Federal Business Development Bank and the Canada Deposit Insurance Corporation. There were also lower requirements for the Farm Credit Corporation and the Export Development Corporation.

Loans, investments and advances to other Crown corporations and agencies declined $317 million in 1983-84 despite an increase of $155 million in payments to Petro-Canada. The substantial decline reflects principally a change of $369 million in loans to the Canadian Dairy Commission, from a net requirement of $184 million in 1982-83 to a net repayment of $185 million in 1983-84. With respect to loans, investments and advances to other than Crown corporations and agencies, requirements for international organizations were $122 million above the 1982-83 level.

B. Specified Purpose Accounts

Specified purpose accounts changed from a net requirement of $220 million in 1982-83 to a net source of $5,157 million in 1983-84. This change of $5,377 million was principally attributable to $2,830 million lower net requirements for the Unemployment Insurance Account which had a requirement of $459 million in 1983-84. This reduced requirement is attributable to a $2,426 million increase in employer-employee contributions resulting from the January 1, 1983 increase in the employee contribution rate to $2.30 per $100 of insurable earnings.

The remaining $2,547 million change in the net source is, in part, attributable to the provincial tax collection agreements account ($661 million) and the Canadian Ownership Account ($765 million). The provincial tax collection agreements account balances fluctuate from year to year. In 1983-84, there was a reduction of $850 million in payments from the Canadian Ownership Account. In addition, there was no requirement in 1983-84 for the Oil Export Charges Sharing Account; in 1982-83, this requirement was $445 million. The superannuation accounts provided $379 million more in funds in 1983-84 than they did in 1982-83. There were also additional net receipts from miscellaneous deposit and trust accounts.

C. Other Transactions

Other transactions provided a net source of $2,975 million in 1983-84 compared to $1,713 million in 1982-83. The increase of $1,262 million is principally attributable to cash in transit ($1,425 million). Interest and matured debt was lower in 1983-84 ($731 million), but there were additional net receipts from accounts payable ($317 million) and outstanding cheques and warrants ($308 million).

TABLE 1.4

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1980	1981	1982	1983	1984
II. Non-budgetary transactions[1]					
A. LOANS, INVESTMENTS AND ADVANCES, Section 7					
Crown corporations and agencies—					
Lending institutions—					
Canada Deposit Insurance Corporation			- 200	60	140
Canada Mortgage and Housing Corporation	- 366	- 66	- 199	- 30	194
Export Development Corporation	155	124	52	- 40	- 5
Farm Credit Corporation	- 307	- 270	- 348	- 394	- 379
Federal Business Development Bank	- 245	101	125	145	172
	- 763	*- 111*	*- 570*	*- 259*	*122*
All other Crown corporations and agencies—					
Air Canada	16	13	14	16	17
Atomic Energy of Canada Limited	- 216	697	8	3	37
Canada Development Investment Corporation				- 396	
Canadian National Railways	- 108	- 8		- 41	- 62
Petro-Canada	- 80	- 440	- 129	- 457	- 612
Other	15	275	- 359	101	163
	- 373	*537*	*- 466*	*- 774*	*- 457*
	- 1,136	*426*	*- 1,036*	*- 1,033*	*- 335*
Other loans, investments and advances—					
Provincial and territorial governments	44	247	28	- 41	36
National governments including developing countries	- 384	- 309	- 276	- 273	- 167
International organizations (subscriptions less notes payable)	- 134	- 110	- 166	- 213	- 335
Veterans' Land Act Fund advances less allowance for conditional benefits	43	37	29	28	31
Government controlled corporations	4	- 2		88	- 29
Private sector enterprises	- 47	- 63	- 16	- 56	- 113
Miscellaneous	- 29	- 19	- 2	- 21	- 13
	- 503	*- 219*	*- 403*	*- 488*	*- 590*
Loans, investments and advances before allowance	- 1,639	207	- 1,439	- 1,521	- 925
Allowance for valuation of assets	311	- 630	350	1,650	300
Total loans, investments and advances after allowance for valuation of assets	- 1,328	- 423	- 1,089	129	- 625
B. SPECIFIED PURPOSE ACCOUNTS, Section 8					
Liability accounts—					
Canada Pension Plan Account	113	173	170	165	152
Superannuation accounts	1,966	2,307	3,014	3,483	3,862
Unemployment Insurance Account	- 150	- 682	- 15	- 3,289	- 459
Government Annuities Account	- 14	- 15	- 21	- 22	- 26
Canadian Ownership Account			75	- 8	757
Deposit and trust accounts	- 14	241	1,129	- 223	532
Provincial tax collection agreements account	118	728	- 56	- 384	277
Other	28	29	49	58	62
Total specified purpose accounts	2,047	2,781	4,345	- 220	5,157
C. OTHER TRANSACTIONS, Sections 9 and 12					
Cash in transit	- 130	- 693	16	- 736	689
Interest and matured debt less unamortized discount on Treasury bills	- 38	186	1,933	1,615	884
Accounts payable	91	772	178	549	866
Outstanding cheques and warrants	506	9	29	208	516
Miscellaneous	- 13	19	13	2	20
Total other transactions before allowance for valuation of liabilities	416	293	2,169	1,638	2,975
Allowance for valuation of liabilities	- 250	250	1,625	75	
Total other transactions after allowance for valuation of liabilities	166	543	3,794	1,713	2,975
Net non-budgetary transactions before allowances for valuation of assets and liabilities	824	3,281	5,075	- 103	7,207
Allowances for valuation of assets and liabilities	61	- 380	1,975	1,725	300
Net non-budgetary transactions after allowances for valuation of assets and liabilities	885	2,901	7,050	1,622	7,507

[1] Source/requirement (–).

III. Foreign Exchange Transactions

Foreign exchange transactions include the operations of the Exchange Fund Account, the objective of which is to assist in maintaining orderly conditions in the exchange markets and to effect foreign currency payments by various departments for the purchase of goods and services. Also included in foreign exchange transactions are subscriptions and notes payable to the International Monetary Fund, together with Special Drawing Rights. Total foreign exchange transactions provided a source in Canadian dollars of $447 million in 1983-84 compared to a requirement of $1,177 million in 1982-83.

IV. Unmatured Debt Transactions

Marketable bonds payable in Canadian currency increased in 1983-84 by $8,507 million and Canada savings bonds by $5,563 million; net sales of Treasury bills amounted to $12,575 million. In total, net unmatured debt payable in Canadian currency increased by $26,468 million in 1983-84 compared to an increase of $22,392 million in 1982-83.

V. Cash Balance at End of Year

Financial requirements, including foreign exchange transactions, amounted to $24,635 million. This was more than offset by an increase of $26,468 million in unmatured debt transactions. The excess of the increase in unmatured debt over financial requirements resulted in an increase in the cash balance at March 31, 1984 to $6,412 million, or $1,833 million above the March 31, 1983 level of $4,579 million.

TABLE 1.5

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1980	1981	1982	1983	1984
III. **Foreign exchange transactions**(1), Section 10					
Exchange Fund Account—Advances	2,143	1,263	- 237	- 1,990	767
International Monetary Fund—Subscriptions	- 7	- 930	181	64	- 1,279
	2,136	*333*	*- 56*	*- 1,926*	*- 512*
Less: International Monetary Fund—Notes payable	- 39	- 715	2	44	- 961
Special Drawing Rights	- 213	- 175	70	24	- 18
	- 252	*- 890*	*72*	*68*	*- 979*
Unmatured debt payable in foreign currencies	- 2,516	- 66	- 219	817	- 20
Total foreign exchange transactions	- 128	1,157	- 347	- 1,177	447
IV. **Unmatured debt transactions**(1), Section 11					
Marketable bonds	6,417	7,834	3,000	4,989	7,273
Canada savings bonds	- 1,166	- 2,269	9,166	7,663	5,563
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	17	23	18	17	18
Treasury bills	2,790	5,445	- 2,395	9,750	12,575
Notes and loans payable in foreign currencies	- 2,528	- 5	- 585	703	1,214
	5,530	*11,028*	*9,204*	*23,122*	*26,643*
Less:					
Government's holdings of unmatured debt—					
Marketable bonds	145	- 83	14	- 110	164
Canada savings bonds held on account of employees	6	1	24	6	13
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	17	23	18	17	18
Unmatured debt payable in foreign currencies	- 2,516	- 66	- 219	817	- 20
	- 2,348	*- 125*	*- 163*	*730*	*175*
Total unmatured debt transactions payable in Canadian currency	7,878	11,153	9,367	22,392	26,468
V. **Cash balance at end of year,** Section 12					
In Canadian currency	3,661	5,826	6,541	4,193	6,329
In foreign currencies	77	105	79	386	83
Total cash balance	3,738	5,931	6,620	4,579	6,412

(1) Source/requirement (–).

TABLE 1.6

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1980	1981	1982	1983	1984
CANADA PENSION PLAN					
Receipts—					
Employer and employee contributions	2,367	2,689	3,282	3,446	3,716
Investment income	1,289	1,519	1,850	2,236	2,534
Disbursements—					
Pensions	- 1,635	- 2,011	- 2,456	- 3,036	- 3,657
Administration expenses	- 58	- 67	- 76	- 85	- 89
Net	1,963	2,130	2,600	2,561	2,504
Investments—Provincial government securities in Investment Fund	- 1,850	- 1,957	- 2,430	- 2,396	- 2,352
Total (net) Canada Pension Plan	113	173	170	165	152
UNEMPLOYMENT INSURANCE ACCOUNT					
Receipts—					
Government contribution[1]	1,167	946	1,047	2,148	2,854
Employer and employee contributions	2,860	3,399	4,887	5,039	7,465
Investment income	24	13	38	2	1
Disbursements—					
Benefits[1]	- 3,922	- 4,524	- 5,318	- 9,677	- 9,816
Interest payments			- 6	- 10	- 117
Administration expenses	- 279	- 516	- 663	- 791	- 846
Total (net[2]) Unemployment Insurance Account	- 150	- 682	- 15	- 3,289	- 459
SUPERANNUATION ACCOUNTS					
Public Service Superannuation Account—					
Receipts—					
Government contribution	272	288	321	339	349
Employee contributions	282	314	331	339	362
Public Service corporations—Employer and employee contributions	54	57	128	232	239
Interest	417	608	837	981	1,261
Actuarial liability adjustment	630	559	951	267	
Other	14	10	14	21	21
Disbursements—					
Annuities	- 357	- 409	- 466	- 523	- 576
Other	- 66	- 61	- 65	- 45	- 42
Change in unamortized portion of actuarial deficiency	- 194	- 104	- 375	301	481
Net	*1,052*	*1,262*	*1,676*	*1,912*	*2,095*
Canadian Forces Superannuation Account—					
Receipts—					
Government contribution	133	142	159	183	200
Employee contributions	74	80	91	105	113
Interest	340	480	618	755	933
Actuarial liability adjustment	284	252	454	286	20
Other	1	1	1	2	2
Disbursements—					
Annuities	- 242	- 267	- 292	- 315	- 336
Other	- 11	- 14	- 15	- 12	- 10
Change in unamortized portion of actuarial deficiency	28	19	- 151	20	239
Net	*607*	*693*	*865*	*1,024*	*1,161*
Royal Canadian Mounted Police Superannuation Account—					
Receipts—					
Government contribution	39	44	52	61	65
Employee contributions	20	22	27	31	34
Interest	51	59	68	103	127
Actuarial liability adjustment	13	38	51	5	
Disbursements—					
Annuities	- 10	- 13	- 16	- 19	- 21
Other	- 2	- 3	- 3	- 2	- 2
Change in unamortized portion of actuarial deficiency	14	- 12	- 21	17	22
Net	*125*	*135*	*158*	*196*	*225*
Supplementary Retirement Benefits Account—					
Receipts—					
Government contribution	66	74	88	81	94
Employee contributions	68	75	83	87	94
Public Service corporations—Employer and employee contributions	10	10	24	43	45
Other	59	94	159	180	185
Disbursements—					
Annuities	- 11	- 25	- 26	- 31	- 27
Other	- 10	- 11	- 13	- 9	- 10
Net	*182*	*217*	*315*	*351*	*381*
Total (net) superannuation accounts	1,966	2,307	3,014	3,483	3,862

---

[1] Including benefits to fishermen.

[2] Net of non-interest bearing and interest bearing advances.

SUMMARY STATEMENT OF TRANSACTIONS—EXTENDED NATIONAL ACCOUNTS PRESENTATION

The National Income and Expenditure Accounts were developed as a basis for economic analysis of income and expenditure flows in the economy. The concepts and definitions applied to the Government sector are consistent with those applied to other sectors and follow international practices developed under the aegis of the United Nations. The economic nature of a transaction is the determining factor in its classification within the National Accounts framework. The Extended National Accounts present, in addition to the traditional National Accounts revenue, expenditure and balance shown here under the heading "National Accounts transactions", the items which account for the difference between the National Accounts budget balance and total financial requirements on the Public Accounts basis.

In 1983-84, National Accounts transactions resulted in a deficit of $24,735 million. Loans and other transactions represented a net requirement of $347 million. Foreign exchange transactions decreased requirements by $447 million and unmatured debt transactions provided a source of $26,468 million. As previously noted, foreign exchange and unmatured debt transactions are identical to those reported in the Public Accounts presentation.

TABLE 1.7

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
SUMMARY STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1980	1981	1982	1983	1984
I. National Accounts transactions[1]					
A. Revenue[2]	45,417	53,411	66,711	67,580	72,228
B. Expenditure[3]	- 54,593	- 62,883	- 75,704	- 89,528	- 96,963
Deficit	- 9,176	- 9,472	- 8,993	- 21,948	- 24,735
II. Loans and other transactions					
A. Loans, investments and advances	- 1,209	- 534	- 1,028	301	- 834
B. Cash versus accruals	- 355	- 1,064	574	- 909	- 171
C. Other transactions	295	953	1,116	- 700	658
Net source or requirement (-)	- 1,269	- 645	662	- 1,308	- 347
Financial requirements (excluding foreign exchange transactions)	- 10,445	- 10,117	- 8,331	- 23,256	- 25,082
III. Foreign exchange transactions[4]	- 128	1,157	- 347	- 1,177	447
Total financial requirements[5]	- 10,573	- 8,960	- 8,678	- 24,433	- 24,635
IV. Unmatured debt transactions[4]	7,878	11,153	9,367	22,392	26,468
Change in cash[6]	- 2,695	2,193	689	- 2,041	1,833
V. Cash balance at end of year	3,738	5,931	6,620	4,579	6,412

---

[1] These "National Accounts transactions" are consistent with those released by Statistics Canada on August 29, 1984.

[2] "Total revenue" plus "Capital consumption allowances" as per Statistics Canada's National Income and Expenditure Accounts.

[3] "Current expenditures" plus "Gross capital formation" as per Statistics Canada's National Income and Expenditure Accounts.

[4] Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.

[5] Cash requirements (-).

[6] Cash decrease (-).

I. National Accounts Transactions

A. Revenue

On a National Accounts basis, total revenue increased $4,648 million or 6.9% in 1983-84. This compares with an increase of $1,203 million or 2.2% on a Public Accounts basis. The differences in growth rates relate to conceptual differences in treatment between the National Accounts and the Public Accounts.

These conceptual differences are mainly as follows:

(*a*) There are differences in the treatment of energy taxes. In the National Accounts, the Petroleum Compensation Charge and the Canadian Ownership Charge collections are included in revenue while these items are excluded from revenue in the Public Accounts. In 1983-84, these items amounted to $1,833 million and $837 million or respectively 35.7% and 4.9% below the 1982-83 levels. Recording of Petroleum Compensation Charge revenue is on an accrual basis in the National Accounts.

(*b*) Direct taxes on persons in the National Accounts include employer-employee contributions to unemployment insurance and Government pension funds. These items, which are excluded from Public Accounts budgetary revenue, amounted to $9,114 million in 1983-84; this was 38% above the 1982-83 level of $6,604 million.

(*c*) Investment income on a National Accounts basis does not include profits from gold sales, which are included in the Public Accounts. However, in addition to the other "return on investments" categories of the Public Accounts, the National Accounts investment income includes interest on superannuation accounts and imputed banking services and is reduced by the amount of deficits of Government business enterprises. Interest on superannuation accounts, imputed banking services and Government business enterprise deficits amounted to $3,303 million, $81 million and $1,261 million respectively in 1983-84, compared to $2,910 million, $64 million and $1,116 million respectively in 1982-83. For these three categories together, the growth was $555 million in 1983-84 or 13.6%.

(*d*) In the National Accounts, corporate tax revenue is recorded on a liability basis rather than on the Public Accounts collection basis. In addition, the National Accounts amount includes the Petroleum and Gas Revenue Tax and the Incremental Oil Revenue Tax, which are reported as a separate item in the Public Accounts presentation of revenue. In 1983-84, corporate liabilities increased $1,499 million or 15.8% compared to an increase of $147 million or 2.1% for collections on a Public Accounts basis.

(*e*) In addition, the National Accounts include capital consumption allowances which are excluded from the Public Accounts. In 1983-84, capital consumption allowances amounted to $1,176 million or 12.1% above the 1982-83 level of $1,049 million.

With respect to the broad categories, direct taxes from persons on a National Accounts basis increased in 1983-84 by $2,504 million or 7.5%. As already indicated, corporate liabilities were up $1,499 million or 15.8%. Indirect taxes were down $57 million or 0.3% reflecting declines in petroleum compensation revenue and the Natural Gas and Gas Liquids Tax. Investment income rose $631 million or 10.3%, reflecting higher interest earned on Government-held public funds.

B. Expenditure

Federal Government expenditure on a National Accounts basis was $96,963 million in 1983-84, an increase of $7,435 million or 8.3% over 1982-83. This compares with growth rates of 18.3% in 1982-83 and 20.4% in 1981-82.

Transfer payments to other levels of government increased to $18,532 million, or 15% in 1983-84 compared with growth rates of 10.8% in 1982-83 and 12.9% in 1981-82. While payments under the taxation agreements increased slightly by $393 million, or 7.4%, to $5,716 million, federal contributions to the provinces for hospital insurance, medical care and post-secondary education increased 39.9% in 1983-84 to $6,689 million. Payments to the provinces under the Established Programs Financing arrangements were up significantly on account of the adjustments associated with the historical revisions to the National Income and Expenditure Accounts, in June 1983, that raised GNP levels, and also by the lower estimates of the value of the tax points that were offset by larger cash transfers to the provinces. Canada Assistance Plan payments to the provinces rose $448 million, or 15.5%, to $3,338 million in 1983-84 because of continuing high levels of unemployment.

Transfer payments to persons increased $2,356 million or 9.1% in 1983-84 compared with rates of increase of 31.5% and 15.6% in 1982-83 and 1981-82 respectively. The largest increase in this category occurred in other transfers to persons which grew $1,008 million or 31.9% in 1983-84 due mainly to the Government's job creation programs and contributions to native peoples for the provision of education, economic and social services. In addition, old age security benefits grew 7.9%, or $751 million to $10,296 million in 1983-84. The increase in unemployment insurance benefits of 3.1% or $298 million to $9,883 million reflects slight declines in the number of beneficiaries and eligible benefit weeks. Following increases of 13.7% in 1981-82 and 14.5% in 1982-83, Government pensions for 1983-84 increased 13.8% to $1,687 million.

Total current goods and services grew 6.3% to $20,454 million which is well below the increases of 17.8% in 1981-82 and 13.1% in 1982-83. Defence goods and services expenditures increased $646 million, or 9.2%, in 1983-84, while non-defence goods and services expenditures increased $573 million, or 4.7%, to $12,773 million. Wages, salaries and supplementary labour income increased $840 million, or 8.7% to $10,461 million, while military pay and allowances increased $208 million, or 9.3%, to $2,440 million in 1983-84. Other current goods and services remained relatively the same as in 1982-83, increasing only $44 million, or 0.7%, to $6,377 million in 1983-84.

Interest on the public debt rose $1,094 million or 6.5% in 1983-84, compared to increases of 13.2% in 1982-83 and 40.9% in 1981-82, because of declining interest rates that mostly offset the increase in outstanding debt.

The substantial increase in gross capital formation of 31.1%, or $416 million, to $1,753 million reflects the start-up of new capital projects under the Special Recovery Capital Projects Program introduced in the April 1983 budget. The growth in current transfers to non-residents of 17.5%, or $187 million, in 1983-84 to $1,256 million, reflects the Government's commitment to attain expenditure levels for Official Development Assistance of 0.5% of GNP by 1985-86.

For the second consecutive year, subsidies decreased in 1983-84, by $113 million or 1.9% to $5,717 million. This is explained by the substantial decline of $847 million in 1983-84 for oil import compensation payments to $578 million, which more than offset the increase in synthetic oil subsidies of 10.5% to $1,684 million. Oil import compensation payments fell because of the convergence of the world and domestic price of oil in 1983-84. The other subsidies category grew 19.9% to $3,455 million mainly because of contributions to the railways for revenue losses. In addition, capital assistance declined 4.7%, or $147 million, to $2,975 million in 1983-84 as the bulk of the payments under the Canadian Home Ownership Stimulation Plan occurred during 1982-83 and on account of the decline in the Canadian Home Insulation Program in 1983-84.

TABLE 1.8

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1980	1981	1982	1983	1984
I. National Accounts transactions					
A. REVENUE—					
Direct taxes—					
Persons	20,803	24,536	30,563	33,209	35,713
Corporations	7,598	9,014	8,902	9,472	10,971
Non-residents	890	932	1,163	1,116	1,051
Total direct taxes	*29,291*	*34,482*	*40,628*	*43,797*	*47,735*
Indirect taxes	10,976	13,339	19,207	16,609	16,552
Other current transfers from persons	17	16	15	15	24
Investment income	4,386	4,736	5,917	6,110	6,741
Capital consumption allowances	747	838	944	1,049	1,176
Total revenue	45,417	53,411	66,711	67,580	72,228
B. EXPENDITURE—					
Current goods and services—					
Defence	4,320	5,072	5,820	7,035	7,681
Non-defence	8,597	9,361	11,181	12,200	12,773
Total current goods and services	*12,917*	*14,433*	*17,001*	*19,235*	*20,454*
Transfer payments to persons	14,933	17,114	19,776	26,005	28,361
Subsidies	3,893	5,697	6,374	5,830	5,717
Capital assistance	619	656	871	3,122	2,975
Current transfers to non-residents	795	779	943	1,069	1,256
Interest on the public debt	8,370	10,544	14,855	16,821	17,915
Transfers to provinces	11,839	12,574	14,217	15,826	18,214
Transfers to local governments	316	303	322	283	318
Gross capital formation	911	783	1,345	1,337	1,753
Total expenditure	54,593	62,883	75,704	89,528	96,963

II. Loans and Other Transactions

A. Loans, Investments and Advances

Loans, investments and advances, on an Extended National Accounts basis, were a requirement of $834 million in 1983-84, a change of $1,135 million from the 1982-83 source of $301 million. As with the Public Accounts basis, the increase in loans, investments and advances reflects the $1,350 million reduction in the allowance for valuation to $300 million in 1983-84, as compared to $1,650 million in 1982-83. Loans, investments and advances to lending institutions provided a source of $166 million in 1983-84 compared to a requirement of $219 million in 1982-83.

B. Accrual Accounts

This category reflects mainly the difference between the modified cash recording on the Public Accounts basis and the accrual recording of the National Accounts basis. The category also records several items such as cash in transit, accounts payable and accrued interest; these items are generally of a capital nature and are not included in the National Accounts revenue and expenditure categories. These accrual accounts were a requirement of $171 million in 1983-84 as compared to $909 million in 1982-83.

C. Other Transactions

Other transactions provided a source of $658 million in 1983-84 compared to a requirement of $700 million in 1982-83. This category includes the provincial tax collection agreements account and deposit and trust accounts that are not included in National Accounts revenue and expenditure.

TABLE 1.9

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1980	1981	1982	1983	1984
II. Loans and other transactions					
A. LOANS, INVESTMENTS AND ADVANCES—					
Lending institutions—					
Canada Deposit Insurance Corporation			- 200	60	140
Canada Mortgage and Housing Corporation	- 366	- 66	- 199	- 30	194
Export Development Corporation	- 44	19	3	- 40	- 5
Farm Credit Corporation	- 307	- 270	- 348	- 394	- 379
Veterans' Land Act	43	37	29	28	31
Federal Business Development Bank	- 245	101	125	145	172
Municipal Development and Loan Board	11	12	12	12	13
	- 908	- 167	- 578	- 219	166
Regional economic development—					
Stabilization and development loans to provinces	8	8	9	9	9
Regional Industrial Expansion	7	- 8	13	102	22
Electrical loans	- 8	- 3	- 1	- 4	- 6
	7	- 3	21	107	25
Transportation and communications—					
Air Canada	16	13	14	16	17
Canadian National Railways	- 108	- 8		- 41	- 62
Canadian Broadcasting Corporation	- 4	188			
Other	- 5		9	- 7	5
	- 101	193	23	- 32	- 40
Loans to other levels of government—					
Other levels of government—Domestic	1	167	- 7	- 84	- 4
Other levels of government—International	- 218	- 229	- 256	- 273	- 167
International organizations	- 134	- 110	- 166	- 213	- 335
	- 351	- 172	- 429	- 570	- 506
Miscellaneous—					
Petro-Canada	- 80	- 440	- 129	- 457	- 612
Other	- 15	10	- 286	- 178	- 167
	- 95	- 430	- 415	- 635	- 779
Total loans, investments and advances before allowance for valuation	- 1,448	- 579	- 1,378	- 1,349	- 1,134
Allowance for valuation of assets	239	45	350	1,650	300
Total loans, investments and advances after allowance for valuation	- 1,209	- 534	- 1,028	301	- 834
B. ACCRUAL ACCOUNTS—					
Interest and matured debt	145	399	1,848	1,677	1,212
Supplementary period accounts	- 419	- 490	- 1,644	- 1,161	- 120
Corporate income tax	- 706	- 737	115	- 1,090	- 1,433
Oil export charges	- 76	- 23	97	- 643	- 153
Gross capital formation	195	- 222	129	100	- 193
Outstanding cheques and warrants	506	9	29	208	516
Total cash versus accruals	- 355	- 1,064	574	- 909	- 171
C. OTHER TRANSACTIONS—					
Provincial tax collection agreements account	118	728	- 56	- 384	277
Other	177	225	1,172	- 316	381
Total other transactions	295	953	1,116	- 700	658
Net source or requirement (-)	- 1,269	- 645	662	- 1,308	- 347

SECTION 2

1983-84
PUBLIC ACCOUNTS

Audited Financial Statements of the Government of Canada

CONTENTS

	Page
Preface to the audited financial statements of the Government of Canada	2.2
Statement of transactions	2.5
Statement of revenue and expenditure	2.6
Statement of assets and liabilities	2.8
Statement of use of appropriations	2.10
Notes to the financial statements of the Government of Canada	2.11
Opinion of the Auditor General on the financial statements of the Government of Canada	2.16

PREFACE TO THE AUDITED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The accounting policies adopted by the Government and summarized in Note 1 to the financial statements, are the result of continuing development over the years, and form the basis for the preparation of the financial statements, designed primarily to provide an accounting of the financial resources appropriated by Parliament. The fundamental requirement to report compliance with legislative authority results in the presentation of financial information in a manner significantly different from that found in the private sector. The accrual basis of accounting used in the private sector best reflects the costs incurred to earn revenues; the policies followed by the Government, under which revenue is on the cash basis and expenditure (use of appropriations) is generally on the accrual basis, best accommodate reporting to Parliament.

The four financial statements in this section, together with the accompanying notes, are presented for audit in compliance with Section 55 of the Financial Administration Act. These statements form the basis of the Government's accounting for the management of the financial authorities granted by Parliament. Other sections in this volume, together with Volumes II and III of the Public Accounts, are designed to provide information supporting the financial statements.

The first financial statement is the Statement of Transactions, which summarizes all transactions of the Government, as defined in Note 1 (ii) to the financial statements, and shows how the financial requirements were met, and the effect of all transactions on the cash balance. The financial transactions are classified into four main categories: budgetary, non-budgetary, foreign exchange, and unmatured debt.

The first category, budgetary transactions, consists of all the transactions which enter into the calculation of the annual deficit or surplus of the Government, that is the receipts from tax and non-tax revenue together with the expenditures authorized by Parliament. Revenue is recognized only when received and does not include amounts due but not collected. Budgetary expenditure, however, is recorded generally on the accrual basis. Expenditure includes charges for work performed, goods received, services rendered, transfer payments made, amortization of the actuarial deficiencies of the three main superannuation accounts, a provision for estimated losses on realization of recorded assets, and accruals for interest on unmatured debt. Fixed assets, which include land, engineering structures and works (such as canals, harbours and roads), buildings, machinery and equipment, are not capitalized but are charged to budgetary expenditure at the time of acquisition or construction. Budgetary expenditure does not include amounts accrued at the year end for the indexing of pensions.

The second category, non-budgetary transactions, consists of loans, investments and advances made by the Government, the Government's liability to outside parties from its role of administrator of certain public moneys received or collected for special purposes, and other liabilities recorded as a result of the budgetary accruals mentioned above. These transactions account for the change in the financial claims due to or financial obligations owing by the Government, in accordance with the accounting policies referred to in Note 1 to the financial statements.

The third category, foreign exchange transactions, reflects transactions with the Exchange Fund Account, the principal objective of which is to aid in the control and protection of the external value of the Canadian dollar, together with an accounting of the net position of the Government with respect to the International Monetary Fund. Foreign exchange transactions also include unmatured debt payable in foreign currencies.

The fourth category, unmatured debt transactions, represents the extent to which financial requirements have been met through the increase in unmatured debt, that is the net changes in the amounts owing for such debt instruments as marketable bonds, Canada savings bonds and Treasury bills. Unmatured debt transactions exclude unmatured debt payable in foreign currencies.

The second statement is the Statement of Revenue and Expenditure. This statement gives a more detailed accounting of the budgetary transactions summarized in the Statement of Transactions. The annual deficit or surplus represents the difference between the expenditures and the revenues of the year, in accordance with the accounting policies previously summarized.

The third statement is the Statement of Assets and Liabilities. Since this statement is based on the Government's accounting policies, it differs in some ways from the conventional balance sheet presented in the private sector. More particularly, fixed assets having been accounted for as expenditures, are recorded at the nominal value of $1, and revenues not yet received, such as uncollected taxes, are not recorded as assets. The effect of inflation on the economic value of the Government's reported assets and liabilities has not been reflected. It is generally recognized that inflation tends to reduce the value of financial assets and liabilities while at the same time increasing the recorded value of fixed assets. Thus it should be noted that the difference between the net recorded assets and liabilities is simply the aggregate of annual budgetary deficits and surpluses determined in accordance with the accounting policies of the Government; in no way does this difference reflect the Government's net worth.

The fourth statement is the Statement of Use of Appropriations. This statement summarizes by department, the use during the year of parliamentary appropriations for budgetary expenditure, and loans, investments and advances.

These four financial statements, when read in conjunction with the notes thereto, present fairly, in the opinion of the Government, the revenue, expenditure, assets and liabilities of the Government of Canada. Fair presentation is achieved through the consistent application of the significant accounting policies, which are summarized in Note 1 to the financial statements.

GOVERNMENT OF CANADA

Statement of Transactions for the Year Ended March 31, 1984

(in millions of dollars)

	1984	1983
BUDGETARY TRANSACTIONS		
Revenue	56,326	55,123
Expenditure	−88,615	−79,776
Deficit before extraordinary item	*−32,289*	*−24,653*
Extraordinary item — Provision for valuation of certain assets, and for liabilities previously not recorded (Note 2)	−5,200	
Deficit after extraordinary item	−37,489	−24,653
NON-BUDGETARY TRANSACTIONS		
Loans, investments and advances	−925	−21
Specified purpose accounts	5,157	−220
Other transactions	2,975	1,638
Net source before extraordinary item	*7,207*	*1,397*
Allowances for valuation of certain assets, and for liabilities previously not recorded (Note 2)	5,200	
Net source after extraordinary item	12,407	1,397
Financial requirements (excluding foreign exchange)	***−25,082***	***−23,256***
FOREIGN EXCHANGE TRANSACTIONS[2]	447	−1,177
Total financial requirements[1]	***−24,635***	***−24,433***
UNMATURED DEBT TRANSACTIONS[2]	26,468	22,392
Change in cash	***1,833***	***−2,041***
CASH BALANCE AT END OF YEAR	***6,412***	***4,579***

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.

(1) Cash requirements (−).

(2) Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.

September 17, 1984.

WILLIAM B. BINDMAN,
Acting Comptroller General of Canada

MARSHALL A. COHEN,
Deputy Minister of Finance.

PIERRE P. SICARD,
Deputy Receiver General for Canada.

GOVERNMENT OF CANADA

Statement of Revenue and Expenditure for the Year Ended March 31, 1984
(in millions of dollars)

	1984			1983		
	Gross revenue	Revenue credited to appropriations	Net revenue	Gross revenue	Revenue credited to appropriations	Net revenue
REVENUE						
TAX REVENUE						
Income tax—						
Personal	26,967		26,967	26,330		26,330
Corporation	7,286		7,286	7,139		7,139
Non-resident	908		908	998		998
	35,161		*35,161*	*34,467*		*34,467*
Excise taxes and duties—						
Sales tax	6,660		6,660	5,894		5,894
Customs import duties	3,380		3,380	2,831		2,831
Excise duties	1,356		1,356	1,274		1,274
Other	963	208	755	883	198	685
	12,359	*208*	*12,151*	*10,882*	*198*	*10,684*
Energy taxes—						
Petroleum and gas revenue tax and incremental oil revenue tax	2,106		2,106	1,960		1,960
Natural gas and gas liquids tax	524		524	1,264		1,264
Excise tax—Gasoline	386		386	408		408
Oil export charges	215		215	392		392
Petroleum compensation charge	1,750	1,750		3,031	3,031	
	4,981	*1,750*	*3,231*	*7,055*	*3,031*	*4,024*
	17,340	*1,958*	*15,382*	*17,937*	*3,229*	*14,708*
Other tax revenue	126		126	132		132
TOTAL TAX REVENUE	***52,627***	***1,958***	***50,669***	***52,536***	***3,229***	***49,307***
NON-TAX REVENUE						
Return on investments—						
Bank of Canada	1,744		1,744	1,879		1,879
Canada Mortgage and Housing Corporation	941		941	892		892
Exchange Fund Account	591		591	812		812
Farm Credit Corporation	408		408	346		346
Interest on bank deposits	395		395	433		433
Other return on investments	745	78	667	721	66	655
	4,824	*78*	*4,746*	*5,083*	*66*	*5,017*
Refunds of previous years' expenditure	276		276	186		186
Services and service fees	1,728	1,576	152	1,772	1,632	140
Privileges, licences and permits	257	139	118	249	128	121
Proceeds from sales	342	269	73	337	255	82
Bullion and coinage	56		56	54		54
Premium and discount on exchange	19	(1)	19	11	(1)	11
Other non-tax revenue	1,908	1,691	217	1,634	1,429	205
	4,586	*3,675*	*911*	*4,243*	*3,444*	*799*
TOTAL NON-TAX REVENUE	***9,410***	***3,753***	***5,657***	***9,326***	***3,510***	***5,816***
TOTAL REVENUE	**62,037**	**5,711**	**56,326**	**61,862**	**6,739**	**55,123**

	1984			1983		
EXPENDITURE	Gross expenditure	Revenue credited to appropriations	Net expenditure	Gross expenditure	Revenue credited to appropriations	Net expenditure
Agriculture	1,268	13	1,255	1,068	10	1,058
Communications	1,588	159	1,429	1,721	145	1,576
Consumer and Corporate Affairs	269		269	167		167
Economic and Regional Development	25		25	18		18
Employment and Immigration	5,673	853	4,820	4,320	790	3,530
Energy, Mines and Resources	5,218	1,760	3,458	6,083	3,035	3,048
Environment	927	27	900	841	24	817
External Affairs	1,990	18	1,972	1,815	15	1,800
Finance	23,926	8	23,918	22,496	7	22,489
Fisheries and Oceans	610	1	609	486	3	483
Governor General	5		5	4		4
Indian Affairs and Northern Development	2,054	2	2,052	1,681		1,681
Justice	239		239	217		217
Labour	614	16	598	391	19	372
National Defence	8,284	312	7,972	7,296	304	6,992
National Health and Welfare	22,580	26	22,554	19,613	33	19,580
National Revenue	1,044	62	982	954	54	900
Parliament	178		178	167		167
Privy Council	83		83	72		72
Public Works	3,590	751	2,839	3,204	535	2,669
Regional Industrial Expansion	1,222		1,222	1,157		1,157
Science and Technology	703	10	693	608	12	596
Secretary of State	2,871	13	2,858	2,225	11	2,214
Social Development	856		856	531		531
Solicitor General	1,837	341	1,496	1,668	349	1,319
Supply and Services	1,084	663	421	1,137	738	399
Transport	3,914	655	3,259	3,545	637	2,908
Treasury Board	286	21	265	247	18	229
Veterans Affairs	1,388		1,388	1,283		1,283
TOTAL DEPARTMENTAL EXPENDITURE	**94,326**	**5,711**	**88,615**	**85,015**	**6,739**	**78,276**

	1984	1983
PROVISION FOR VALUATION		*1,500*
TOTAL EXPENDITURE	**88,615**	**79,776**
TOTAL REVENUE	**56,326**	**55,123**
DEFICIT BEFORE EXTRAORDINARY ITEM	**32,289**	**24,653**
EXTRAORDINARY ITEM—PROVISION FOR VALUATION OF CERTAIN ASSETS, AND FOR LIABILITIES PREVIOUSLY NOT RECORDED (NOTE 2)	*5,200*	
DEFICIT AFTER EXTRAORDINARY ITEM	**37,489**	**24,653**

The accompanying notes are an integral part of this statement.
Details of revenue and expenditure can be found in Sections 5 and 6 of this volume and in Volume II.
(1) Less than $500,000.

September 17, 1984.

WILLIAM B. BINDMAN,
Acting Comptroller General of Canada.

MARSHALL A. COHEN,
Deputy Minister of Finance.

PIERRE P. SICARD,
Deputy Receiver General for Canada.

GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1984

(in millions of dollars)

	1984	1983	Net increase or decrease (–)
ASSETS			
LOANS, INVESTMENTS AND ADVANCES, Table 7.1, Section 7—			
Crown corporations and agencies—			
Lending institutions—			
Canada Deposit Insurance Corporation		140	– 140
Canada Mortgage and Housing Corporation	10,224	10,418	– 194
Export Development Corporation	929	924	5
Farm Credit Corporation	4,500	4,121	379
Federal Business Development Bank	714	886	– 172
	16,367	*16,489*	*– 122*
All other Crown corporations and agencies—			
Air Canada	575	592	– 17
Atomic Energy of Canada Limited	833	870	– 37
Canada Development Investment Corporation	396	396	
Canadian National Railways	2,856	2,794	62
Petro-Canada	2,642	2,030	612
Other	1,530	1,693	– 163
	8,832	*8,375*	*457*
Total Crown corporations and agencies	*25,199*	*24,864*	*335*
Other loans, investments and advances—			
Provincial and territorial governments	1,213	1,249	– 36
National governments including developing countries, Table 7.6, Section 7	4,215	4,048	167
International organizations	3,306	2,917	389
Less: notes payable	1,153	1,099	54
	2,153	*1,818*	*335*
Veterans' Land Act Fund advances less allowance for conditional benefits	224	255	– 31
Government controlled corporations	429	400	29
Private sector enterprises	435	322	113
Miscellaneous	301	288	13
	8,970	*8,380*	*590*
	34,169	***33,244***	***925***
Less: allowance for valuation	5,700	4,000	1,700
TOTAL LOANS, INVESTMENTS AND ADVANCES	***28,469***	***29,244***	***– 775***
FOREIGN EXCHANGE ACCOUNTS, Table 10.1, Section 10—			
Exchange Fund Account—Advances, Table 10.2, Section 10	3,399	4,166	– 767
International Monetary Fund—Subscriptions	3,995	2,716	1,279
	7,394	*6,882*	*512*
Less: International Monetary Fund—Notes payable	3,244	2,283	961
Special Drawing Rights	1,058	1,040	18
	4,302	*3,323*	*979*
TOTAL FOREIGN EXCHANGE ACCOUNTS	***3,092***	***3,559***	***– 467***
CASH IN TRANSIT, Table 12.1, Section 12	***1,877***	***2,566***	***– 689***
CASH, Table 12.2, Section 12	***6,412***	***4,579***	***1,833***
FIXED ASSETS (valued at one dollar), Section 12			
NET RECORDED ASSETS	39,850	39,948	– 98
ACCUMULATED DEFICIT, Table 12.5, Section 12	***157,011***	***119,522***	***37,489***
TOTAL	**196,861**	**159,470**	**37,391**

	1984	1983	Net increase or decrease (-)
LIABILITIES			
SPECIFIED PURPOSE ACCOUNTS, **Table 8.1, Section 8—**			
Canada Pension Plan Account	26,612	24,108	2,504
Less: provincial government securities held by the Canada Pension Plan Investment Fund	25,116	22,764	2,352
	1,496	*1,344*	*152*
Superannuation accounts	33,791	30,672	3,119
Less: unamortized portion of actuarial deficiencies	1,103	1,846	- 743
	32,688	*28,826*	*3,862*
Unemployment Insurance Account	- 278	- 252	- 26
Less: interest-bearing loans	3,823	3,390	433
	- 4,101	*- 3,642*	*- 459*
Government Annuities Account	1,124	1,150	- 26
Canadian Ownership Account			
Canadian Ownership special charge	2,480	1,676	804
Less: investments	1,656	1,609	47
	824	*67*	*757*
Deposit and trust accounts	2,290	1,758	532
Provincial tax collection agreements account	1,308	1,031	277
Other	498	436	62
TOTAL SPECIFIED PURPOSE ACCOUNTS	***36,127***	***30,970***	***5,157***
OTHER LIABILITIES, **Table 9.1, Section 9—**			
Interest and matured debt	9,610	8,398	1,212
Less: unamortized discount on Treasury bills	1,016	688	328
	8,594	*7,710*	*884*
Accounts payable	4,307	2,991	1,316
Outstanding cheques and warrants	3,046	2,530	516
Allowance for employee vacation and termination benefits	1,900		1,900
Miscellaneous	134	114	20
TOTAL OTHER LIABILITIES	***17,981***	***13,345***	***4,636***
BORROWINGS OF AGENT CROWN CORPORATIONS, **Table 7.4, Section 7**	***11,825***		***11,825***
Less: borrowings expected to be repaid by these Crown corporations	10,675		10,675
ALLOWANCE FOR BORROWINGS EXPECTED TO BE REPAID BY THE GOVERNMENT	***1,150***		***1,150***
UNMATURED DEBT, **Tables 11.1 and 11.9, Section 11—**			
Payable in Canadian currency—			
Marketable bonds	56,811	48,304	8,507
Canada savings bonds	38,204	32,641	5,563
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	189	171	18
Treasury bills	41,700	29,125	12,575
	136,904	*110,241*	*26,663*
Less: Government's holdings of unmatured debt—			
Marketable bonds	164	(1)	164
Canada savings bonds held on account of employees	150	137	13
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	189	171	18
	503	*308*	*195*
	136,401	*109,933*	*26,468*
Payable in foreign currencies—			
Marketable bonds	2,183	3,409	- 1,226
Notes and loans payable in foreign currencies	3,039	1,825	1,214
	5,222	*5,234*	*- 12*
Less: Government's holdings of unmatured debt—			
Marketable bonds	20	12	8
	5,202	*5,222*	*- 20*
TOTAL UNMATURED DEBT	***141,603***	***115,155***	***26,448***
TOTAL	**196,861**	**159,470**	**37,391**

The accompanying notes are an integral part of this statement.
Details of assets and liabilities can be found in Sections 7 to 12 of this volume.
(1) Less than $500,000.

September 17, 1984.

WILLIAM B. BINDMAN,
Acting Comptroller General of Canada.

MARSHALL A. COHEN,
Deputy Minister of Finance.

PIERRE P. SICARD,
Deputy Receiver General for Canada.

GOVERNMENT OF CANADA

Statement of Use of Appropriations for the Year Ended March 31, 1984

(in millions of dollars)

	Appropriations	Used in the current year	Balances			Used in the previous year
			Lapsed	Overexpended	Carried forward	
Agriculture—Budgetary	1,522	1,255	264	20	23	1,058
Non-budgetary	**673**	**194**	(1)		**479**	**579**
Communications—Budgetary	1,494	1,429	45		20	1,576
Non-budgetary	**66**	(1)	(1)		**66**	**– 1**
Consumer and Corporate Affairs—Budgetary	277	269	8			167
Economic and Regional Development—Budgetary	29	25	4			18
Employment and Immigration—Budgetary	5,083	4,820	263			3,530
Non-budgetary	**15**	**3**			**12**	**2**
Energy, Mines and Resources—Budgetary	3,772	3,458	294		20	3,048
Non-budgetary	**4,540**	**625**	**15**		**3,900**	**527**
Environment—Budgetary	930	900	30			817
External Affairs—Budgetary	2,129	1,972	149		8	1,800
Non-budgetary	**10,818**	**547**	**73**		**10,198**	**493**
Finance—Budgetary	23,923	23,918	5			22,489
Non-budgetary	**4,809**	**40**	(1)		**4,769**	**134**
Fisheries and Oceans—Budgetary	658	609	49			483
Non-budgetary	**162**	**37**			**125**	**6**
Governor General—Budgetary	5	5	(1)			4
Indian Affairs and Northern Development—Budgetary	2,099	2,052	38		9	1,681
Non-budgetary	**214**	**150**	**15**		**49**	**51**
Justice—Budgetary	261	239	22			217
Labour—Budgetary	603	598	5			372
Non-budgetary	**500**	(1)			**500**	(1)
National Defence—Budgetary	7,971	7,972	16	17		6,992
Non-budgetary	**49**	**1**			**48**	
National Health and Welfare—Budgetary	22,580	22,554	28	2		19,580
Non-budgetary	**20**				**20**	
National Revenue—Budgetary	1,012	982	30			900
Parliament—Budgetary	182	178	4			167
Privy Council—Budgetary	88	83	5			72
Public Works—Budgetary	3,254	2,839	270		145	2,669
Non-budgetary	**5,090**	**438**	**11**		**4,641**	**325**
Regional Industrial Expansion—Budgetary	1,784	1,222	458		104	1,157
Non-budgetary	**835**	**– 155**	**9**		**981**	**– 133**
Science and Technology—Budgetary	727	693	34			596
Secretary of State—Budgetary	2,892	2,858	26		8	2,214
Social Development—Budgetary	857	856	1			531
Non-budgetary	**379**				**379**	**1**
Solicitor General—Budgetary	1,566	1,496	70			1,319
Non-budgetary	(1)	(1)			(1)	(1)
Supply and Services—Budgetary	679	421	12		246	399
Non-budgetary	**20**	**– 2**			**22**	**– 2**
Transport—Budgetary	3,737	3,259	381		97	2,908
Non-budgetary	**1,002**	**57**	(1)		**945**	**46**
Treasury Board—Budgetary	599	265	334			229
Veterans Affairs—Budgetary	1,444	1,388	56			1,283
Non-budgetary	**343**	**– 34**			**377**	**– 31**
TOTAL—BUDGETARY	92,157	88,615	2,901	39	680	78,276
NON-BUDGETARY	**29,535**	**1,901**	**123**		**27,511**	**1,997**

The accompanying notes are an integral part of this statement.
Details of use of appropriations can be found in Volume II.
(1) Less than $500,000.
Amounts in roman type are budgetary.
Amounts in **bold face** type are non-budgetary loans, investments and advances.

September 17, 1984.

WILLIAM B. BINDMAN,
Acting Comptroller General of Canada.

MARSHALL A. COHEN,
Deputy Minister of Finance.

PIERRE P. SICARD,
Deputy Receiver General for Canada.

Notes to the Financial Statements of the Government of Canada

1. Significant Accounting Policies

The accounting policies of the Government of Canada are based on concepts embodied in the Constitution Acts, and in the Financial Administration Act and other legislation.

i. *Basic concepts*

The two basic concepts underlying the Government's accounting system are found in the Constitution Acts: first, the concept of the Consolidated Revenue Fund, which emanates from the requirement that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, the concept that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

Parliament provides authority to make payments out of the Consolidated Revenue Fund in annual appropriation acts and other statutes (the latter referred to as statutory appropriations). Spending authority granted in appropriation acts is for stated purposes and maximum amounts. Unless provided for in vote wording, unused spending authority granted in appropriation acts lapses at the end of the year for which granted. Spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. Spending authority provided by statutory appropriations generally does not lapse at the end of the year in which granted.

ii. *Government of Canada as an accounting entity*

For purposes of maintaining the accounts of Canada and preparing the Public Accounts, as required by the Financial Administration Act, the Government of Canada is defined as all the departments named in Schedule A of the Act; any division or branch of the Public Service, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act.

In accordance with the above definition, the corporations named in Schedules C and D of the Financial Administration Act are excluded from the Government of Canada as an accounting entity; therefore, their financial statements are not consolidated with those of the Government. However, the borrowings of those corporations which are agents of the Crown are recorded as a liability of the Government net of borrowings expected to be repaid directly by these corporations. The financial statements of Crown corporations are presented in Volume III of the Public Accounts.

In addition, certain accounts and funds have financial statements which are not combined with those of the Government, but appear separately in Volumes I and II. These accounts and funds include the Exchange Fund Account, the Canada Pension Plan Account, the Unemployment Insurance Account and other similar accounts.

iii. *Classification of financial transactions*

The financial transactions of the Government, as recorded in the accounts of Canada and reflected in the Public Accounts, are classified into budgetary, non-budgetary, foreign exchange and unmatured debt transactions.

In general terms, budgetary transactions enter into the calculation of the annual deficit or surplus and are disclosed on the Government's Statement of Revenue and Expenditure. All other transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligations, and are disclosed on a net basis on the Statement of Assets and Liabilities.

For purposes of accounting and reporting, the Public Accounts uses the classification in force at the end of the year to which the report refers and figures for the previous year are reclassified to conform to the current year's presentation. No adjustments of the previous year's figures are made that would alter the deficit reported for that year.

iv. *Budgetary revenue*

Budgetary revenue consists of all tax and non-tax receipts which affect the annual deficit or surplus of the Government, and includes revenue internal to the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid, and excludes amounts receivable, taxes collected on behalf of provinces and territories, and amounts credited to the Canada Pension Plan Account, the Unemployment Insurance Account, the superannuation accounts, other specified purpose accounts and other liability accounts.

In the Statement of Revenue and Expenditure, revenue is reported both gross and net. The difference between the two is revenue credited to appropriations.

v. *Budgetary expenditure*

Budgetary expenditure consists of all charges to budgetary appropriations which affect the annual deficit or surplus of the Government. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year, and, expenditure internal to the Government.

Expenditure excludes amounts charged to the Canada Pension Plan Account, the superannuation accounts, the Unemployment Insurance Account except for benefits to fishermen, other specified purpose accounts and other liability accounts.

In the Statement of Revenue and Expenditure, expenditure is reported both gross and net. The difference between the two is revenue credited to appropriations.

vi. *Assets*

Assets are defined as the financial claims acquired by the Government of Canada on outside organizations and individuals as a result of events and transactions recorded as at the closing date.

However, as a result of the Government's accounting policies described above, and in accordance with the provisions of the Financial Administration Act and other legislation, certain financial claims are not reported on the Statement of Assets and Liabilities. The most important of these are accounts receivable, net of refunds payable, for tax and non-tax revenue.

vii. *Liabilities*

Liabilities are defined as the financial obligations of the Government of Canada to outside organizations and individuals as a result of events and transactions recorded as at the closing date.

However, as a result of the Government's accounting policies described above, and in accordance with enabling legislation, actuarial liabilities arising from the indexing to the cost of living, of superannuate pensions and annuities are not reported on the Statement of Assets and Liabilities.

viii. *Fixed assets*

The fixed assets of the Government, which include land, engineering structures and works (such as canals, harbours and roads), buildings, machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction. Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of $1.

ix. *Accumulated deficit*

The accumulated deficit consists of the annual deficits and surpluses since Confederation, together with the write-off of certain amounts charged directly to this account.

x. *Valuation of assets and liabilities*

ASSETS

Assets are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value.

LIABILITIES

Liabilities are recorded in the amounts ultimately payable except for liabilities for the superannuation accounts of the Canadian Forces, the Public Service and the Royal Canadian Mounted Police, and the Government Annuities Account, which are valued on the actuarial basis.

The Canada Pension Plan Account and the Supplementary Retirement Benefits Account are not maintained on the actuarial basis. The Canada Pension Plan Act limits payments from the Consolidated Revenue Fund to the balance in the Canada Pension Plan Account.

xi. *Translation of foreign currency transactions*

Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing at the transaction dates.

Assets and liabilities resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue, while net losses are charged to expenditure.

2. Changes in Accounting Policies

Allowances have been established for the valuation of certain assets and the accrual of certain liabilities. These allowances have been authorized by the President of the Treasury Board and the Minister of Finance under Section 54(2)(b) of the Financial Administration Act, and provide for the changes in accounting policies described below. Previous year's figures have not been adjusted for comparative purposes.

	(in millions of dollars)
Accrual of:	
Items to be paid from certain statutory authorities	450
Allowance for employee vacation and termination benefits	1,900
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government	1,150
Allowance for valuation of loans, investments and advances	1,700
Extraordinary item—Provision for valuation of certain assets, and for liabilities previously not recorded	5,200

In addition, borrowings of agent Crown corporations are now reported on the Statement of Assets and Liabilities net of borrowings expected to be repaid directly by these corporations.

The full effect of these changes in accounting policies has been included in the deficit for the current year because the stated accounting policies do not provide for retroactive restatement. Had these changes been applied retroactively, it is estimated that the annual deficits and the accumulated deficit would have been as follows:

	(in millions of dollars)			
	Accumulated deficit at March 31, 1984	1984 Deficit	1983 Deficit	Accumulated deficit at March 31, 1982
If accounting policies unchanged	151,811	32,289	24,653	94,869
Changes retroactively applied	5,200	300	225	4,675
If accounting policies changed, with retroactive application	157,011	32,589	24,878	99,544

3. Contingent Liabilities of the Government of Canada

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. The contingent liabilities of the Government consist of explicit guarantees by the Government, and potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items.

The contingent liabilities of the Government as at March 31, 1984 amounted to $6,589 million and are summarized in the following table:

	(in millions of dollars)	
	1984(1)	1983
i) Explicit guarantees by the Government(2):		
Borrowings by other than Crown corporations	2,177	1,839
Insurance programs of the Government	1,428	1,139
Other explicit guarantees	125	1
ii) Pending and threatened litigation	2,859	2,316
	6,589	5,295

(1) Details can be found in Section 12 of this volume.

(2) $163 million and $1,150 million in guarantees of Crown corporation borrowings ($169 million and $1,429 million in 1983) are not included in this table because they are respectively included as borrowings of non-agent Crown corporations in the table in Note 4 and allowance for borrowings expected to be repaid by the Government in the Statement of Assets and Liabilities.

4. Financial Information Regarding Crown Corporations

In accordance with the accounting policies of the Government, the accounts of Crown corporations are not consolidated with those of the Government, and thus only the financial transactions between the Government and Crown corporations, are recorded in the accounts of Canada.

Crown corporations are categorized as being either agents or non-agents of the Crown. Agency status is normally expressly stated in the articles of incorporation.

In accordance with Section 45 of the Financial Administration Act, the payment of all money borrowed by agent Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations.

Borrowings of non-agent Crown corporations are not obligations of the Government. However, when the Government expressly guarantees such borrowings, they become potential obligations of the Government (see footnote (2), below).

The following table summarizes financial information regarding agent and non-agent Crown corporations as at March 31, 1984. This financial information is based on financial statements prepared according to generally accepted accounting principles. For Crown corporations with financial year ends other than March 31, unaudited financial information is included in the table.

	(in millions of dollars)			
	1984(1)			1983
	Agent	Non-agent	Total	Total
ASSETS				
Total assets excluding claims against the Government	45,792	13,614	59,406	55,900
LIABILITIES				
Liabilities to other than Government				
Borrowings	10,675	3,232(2)	13,907	13,396
Other	7,715	5,147	12,862	11,648
	18,390	8,379	26,769	25,044
NET ASSETS	27,402	5,235	32,637	30,856
FINANCIAL INTEREST OF THE GOVERNMENT				
Obligations to the Government	16,770	482	17,252	17,650
Share capital and contributed surplus	4,983	2,964	7,947	7,214
	21,753	3,446	25,199	24,864
Less claims against the Government	805	279	1,084	1,047
Total recorded financial interest	20,948	3,167	24,115	23,817
Unrecorded financial interest	6,454	2,068	8,522	7,039
TOTAL FINANCIAL INTEREST	27,402	5,235	32,637	30,856
Financial assistance under budgetary appropriations	4,761	936	5,697	4,949
Contingent liabilities	505		505	769

(1) Details can be found in Section 7 of this volume.

(2) Of this amount, $163 million ($169 million in 1983) has been borrowed by Canadian National Railway Company under explicit guarantee by the Government to an authorized limit of $163 million.

5. Insurance Programs

Certain Crown corporations, all of which are agents of Her Majesty, operate insurance programs. In the event that such corporations did not have sufficient funds to meet their obligations, the Government would provide the required financing through appropriations, either budgetary or non-budgetary.

The following table summarizes information regarding such insurance programs. The information has not been audited since the corporations have financial year ends other than March 31, 1984.

Programs	Insurance in force	Net claims*	5 year average of net claims	Amount of fund or provision
	(in millions of dollars)			
Canada Deposit Insurance Corporation(1)				
Current year	161,532	22	5	- 328
Previous year	151,818	- 2	(3)	257
Canada Mortgage and Housing Corporation				
Mortgage insurance fund(2)				
Current year	34,474	- 50	- 6	- 534
Previous year	29,647	- 63	46	- 270
Home improvement loan insurance fund				
Current year	3	(3)	(3)	7
Previous year	4	(3)	(3)	7
Rental guarantee fund				
Current year				30
Previous year				27
Export Development Corporation				
Export insurance contracts entered into on its own behalf				
Current year	2,132	19	7	22
Previous year	1,824	9	4	15

Financial statements of these corporations are reproduced in Volume III of the Public Accounts.

* Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

(1) Recorded in the Corporation's audited financial statements for the year ended December 31, 1983, was a $650 million provision for losses caused by the decision to fund the payment of liabilities and operations of certain member institutions experiencing financial difficulties. The ultimate amount of the losses is unknown and accordingly, the Corporation's auditor has been unable to express an opinion on the financial statements.

(2) The Corporation's valuation of this fund as at March 31, 1984 disclosed an actuarial deficiency estimated at approximately $534 million. This valuation is based on assumed future trends.

(3) Less than $500,000.

6. International Development Assistance—Loans and Subscriptions

i. *Loans to developing countries*

Included in loans to National governments of $4,215 million ($4,048 million in 1983) are loans to developing countries of $2,879 million ($2,698 million in 1983). These loans are part of Canada's international development assistance program and are either interest-free or bear interest at rates that were more favourable than those prevailing in Canada at the time the assistance was provided. The balances outstanding at March 31, grouped by term, are:

Term	Grace period before repayment commences	Interest rate	1984	1983
			(in millions of dollars)	
17 years	7 years	*	1	
20 years	5 years	5%	35	35
25 years	5 years	6%	1	1
30 years	7 years	3%	189	178
30 years	7 years	*		9
35 years	5 years	*	3	4
40 years	10 years	*	1	1
50 years	10 years	*	2,649	2,470
			2,879	2,698

* Interest-free.

These loans, by their terms, confer financial benefits on the recipients. Discounted at the long-term borrowing rate for the year of the transaction, the present value of benefits conferred has been estimated at $2,100 million ($1,900 million in 1983). The benefits conferred during the year were $200 million ($200 million in 1983). In accordance with note 1 (x), no provision was made for this amount in the accounts of Canada.

During the year, loan interest and commitment/service charges of $6 million ($4 million in 1983) was received from developing countries. Details can be found in Sections 7 and 14 of this volume and in Section 8 of Volume II.

ii. *Subscriptions and loans to international organizations*

Included in loans, investments and advances—International organizations of $3,306 million ($2,917 million in 1983) are subscriptions to the capital of the International Development Association and loans to other international financial institutions of $2,754 million ($2,453 million in 1983). These subscriptions and loans are also part of Canada's development assistance program. These institutions make loans to developing countries on terms similar to the loan assistance set out in sub-section i. Subscriptions to international organizations do not provide a return on investment. They are repayable on termination of the organization or on Canada's withdrawal therefrom. Details can be found in Sections 7 and 14 of this volume.

7. Superannuation Accounts

The Government provides pensions indexed to the cost of living for its employees, principally, members of the Public Service, the Canadian Forces, and the Royal Canadian Mounted Police (RCMP). Basic pensions are provided for these employees under authority of the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the RCMP Superannuation Act, respectively.

The superannuation accounts shown on the Statement of Assets and Liabilities include liabilities for basic pensions and for indexing. Liabilities for basic pensions are determined on an actuarial basis and liabilities for indexing are not. The Government has estimated that if the liabilities for all superannuation accounts were determined on an actuarial basis, the reported liabilities and accumulated deficit would increase by $16.2 billion as at March 31, 1984 ($13.9 billion as at March 31, 1983).

This estimate is based on an assumed interest rate of 6.5%, inflation rate of 3.0%, wage increase rate of 5.5%, and other actuarial assumptions and methods used for purposes of current actuarial reports for basic pensions.

8. Specified Purpose and Exchange Fund Accounts

In accordance with enabling legislation and the stated accounting policies of the Government, the revenues and expenditures of the following accounts are not included in the revenues and expenditures of the Government. The balances of those accounts are reported on the Statement of Assets and Liabilities of the Government. Had the transactions of any of the following accounts been classified as budgetary, revenue, expenditure, the deficit and the accumulated deficit would have been affected as follows:

	(in millions of dollars) Effect on			
	Revenue	Expenditure	Deficit	Accumulated deficit
Canada Pension Plan Account[1][2]	6,250	3,746	- 2,504	- 26,612
	5,682	*3,121*	*- 2,561*	*- 24,108*
Unemployment Insurance Account[1]	7,466	7,925	459	4,101
	5,041	*8,330*	*3,289*	*3,642*
Canadian Ownership Account	804		- 804	- 2,480
	890		*- 890*	*- 1,676*
Other specified purpose accounts	389	141	- 248	- 942
	489	*257*	*- 232*	*- 694*
Exchange Fund Account[1]	- 246		246	- 224
	- 377		*377*	*- 470*

Amounts in roman type are 1983-84 figures.
Amounts in *italic* type are 1982-83 figures.

[1] Details of these accounts can be found in Sections 8 and 10 of this volume.

[2] The Canada Pension Plan is not designed to be fully funded, but if the Plan were to be fully funded, the Government estimates that an additional amount of $208 billion would have been required at December 31, 1983, to pay future benefits of all contributors and pensioners in the Plan at that time. Actuarial assumptions used in making this estimate include an interest rate of 6.5%, an inflation rate of 3.5%, and an annual increase in average earnings of 5.0%. The Government's authority to pay benefits under the Plan is limited to the balance in the Canada Pension Plan Account which is $26,612 million at March 31, 1984. Audited financial statements of the Account are reproduced in Section 8 of this volume.

9. Maturity of Government Debt

The following table presents total unmatured debt arranged in order of maturity:

	(in millions of dollars) Marketable bonds	Canada savings bonds	Treasury bills	Notes and loans payable in foreign currencies	Total
1985	6,616	1,438	41,700	808	50,562
1986	7,161	3,815			10,976
1987	5,041	2,589		238	7,868
1988	4,563	1,474		957	6,994
1989	1,431	9,006		837	11,274
1990/94	11,301	19,882			31,183
1995/99	3,762			199	3,961
2000/04	15,869				15,869
2005/06	3,250				3,250
	58,994	38,204	41,700	3,039	141,937
Less: Government's own holdings	184	150			334
	58,810	38,054	41,700	3,039	141,603

It should be noted, however, that all Canada savings bonds are redeemable on demand regardless of maturity date and that $9,423 million of marketable bonds reported as maturing in 1985 to 1988 are exchangeable at the option of the holder for bonds maturing in 1990/94.

Details of unmatured debt can be found in Section 11 of this volume.

10. Transactions Internal to the Government

In accordance with the accounting policies of the Government, revenue and departmental expenditure include transactions between departments. These internal transactions represent valid charges and credits to appropriations, and valid credits to revenue, since they have been authorized by Parliament.

The following table summarizes Total Revenue and Total Departmental Expenditure, and related internal transactions.

	(in millions of dollars) Gross	Credited to appropriations	Net
Total revenue, as reported	62,037	5,711	56,326
	61,862	*6,739*	*55,123*
Less: internal transactions	1,750	1,587	163
	1,681	*1,548*	*133*
Total revenue, excluding internal transactions	60,287	4,124	56,163
	60,181	*5,191*	*54,990*
Total departmental expenditure, as reported	94,326	5,711	88,615
	85,015	*6,739*	*78,276*
Less: internal transactions	1,750	1,587	163
	1,681	*1,548*	*133*
Total departmental expenditure, excluding internal transactions	92,576	4,124	88,452
	83,334	*5,191*	*78,143*

Details can be found in Section 5 of this volume.
Amounts in roman type are 1983-84 figures.
Amounts in *italic* type are 1982-83 figures.

OPINION OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

I have examined the following financial statements of the Government of Canada for the year ended March 31, 1984:

—Statement of Transactions;

—Statement of Revenue and Expenditure;

—Statement of Assets and Liabilities; and

—Statement of Use of Appropriations.

My examination was made in accordance with generally accepted auditing standards and included such inquiries, tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act.

In my opinion, these financial statements present information in accordance with the stated accounting policies of the Government of Canada as set out in Note 1 to the financial statements. Further, in my opinion, except for the change in accounting policies relating to the provision for valuation of certain assets and for liabilities previously not recorded, the effect of which is described in Note 2, the accounting policies are consistent with the preceding year. However, in my opinion, as outlined in Reservations 1, 2 and 3, these stated accounting policies continue to be inappropriate for a fair presentation of the assets and liabilities and revenues and expenditures of the Government of Canada.

Reservation 1: Fragmented Reporting Of Government Activities

Although the financial statements are entitled "The Financial Statements of the Government of Canada", certain activities of government are excluded, as described in Note 1(ii). As a result, the financial statements do not provide a comprehensive and complete summary of the Government's assets, liabilities, revenues and expenditures. In my view, the accounting entity as defined in Note 1(ii) is inadequate in the following two respects.

(i) Significant departmental activities described in Note 8 continue to be reported in separate financial statements or accounts that are not combined in the Government's financial statements. I believe that these activities should be fully consolidated with the Government's financial statements, except that further study by the Government is required to determine how and to what extent the activities of the Canada Pension Plan should be consolidated. Consolidation of the activities summarized in Note 8, excluding the Canada Pension Plan, would have the following effects:

	(Increase or decrease (-) in millions of dollars)	
	1984	1983
Effects on:		
Revenue	8,413	6,043
Expenditure	8,066	8,587
Deficit	- 347	2,544
Accumulated deficit	455	802

(ii) Investments in Crown-owned corporations and agencies at March 31, 1984 amounted to approximately $25 billion, or 55 per cent of the Government's recorded assets. The assets, liabilities, revenues and expenditures reported in the separate financial statements of these entities are not consolidated in the accompanying financial statements. Further study by the Government is required to determine to what extent the activities of such corporations and agencies should be consolidated, and if any are not consolidated, what alternative presentation would be appropriate. Accordingly, I am unable to determine the effect of this matter on the Government's financial statements.

Reservation 2: Assets Reported At Amounts In Excess Of Their Value

When the international development assistance loans and subscriptions identified in Note 6 to the financial statements are issued, they are recorded as assets at the full amounts advanced in accordance with Notes 1(vi) and (x). At the date of issue, the amounts advanced by Canada considerably exceed the asset value received by Canada because of the concessionary terms described in Note 6. In my view, any excess of amounts advanced over asset value received confers a benefit and constitutes expenditure, which should be recorded and reported as such on the Statement of Revenue and Expenditure in the year the loans and subscriptions are issued.

In respect of the $2,754 million of "subscriptions and loans to international organizations" described in Note 6(ii) the Government has provided a $1,700 million allowance for valuation this year. I believe that these subscriptions and loans should have been provided for in full.

In respect of the $2,879 million of "loans to developing countries" described in Note 6(i) the Government has provided no allowance and I believe that a valuation allowance of approximately $2,100 million, the amount of the conferred benefits disclosed in the note, should have been provided.

If these two provisions had been made in the current and prior years, reported assets would be decreased and accumulated deficit increased by approximately $3.2 billion ($3.0 billion in 1983). The deficit for the year would be increased by approximately $200 million ($300 million in 1983).

Reservation 3: Unrecorded Liabilities

As stated in Note 1(vii) and described in Note 7, financial obligations are not fully recorded in respect of the indexing of employee pension plans. I believe that additional financial obligations for indexing should be recorded and reported in the financial statements to provide a more complete disclosure of liabilities. If the full amount of such obligations had been recorded in the current and prior years, liabilities and accumulated deficit would be increased by approximately $16.2 billion ($13.9 billion in 1983). The deficit for the year would be increased by $2.3 billion ($1.1 billion in 1983).

Additional information and comments on the financial statements and this opinion are included in my observations in Section 3 of this volume.

Ottawa, Canada
September 17, 1984

KENNETH M. DYE, F.C.A.
Auditor General of Canada

SECTION 3

1983-84
PUBLIC ACCOUNTS

Observations by the Auditor General on the Financial Statements of the Government of Canada

CONTENTS

	Page
Introduction	3.2
Reservation 1: Fragmented reporting of government activities	3.2
Reservation 2: Assets reported at amounts in excess of their value	3.4
Reservation 3: Unrecorded liabilities	3.5
Deletion of reservation: Failure to comply with stated accounting policy	3.5
Reporting of summary financial information	3.6

Observations by the Auditor General
on the
Financial Statements of the Government of Canada

Introduction

I have examined the financial statements of the Government of Canada for the year ended March 31, 1984, which together with my opinion, are included in Section 2 of this volume. These financial statements are the Statement of Transactions, the Statement of Revenue and Expenditure, the Statement of Assets and Liabilities, and the Statement of Use of Appropriations.

My examination was made in accordance with generally accepted auditing standards and included such inquiries, tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act. This section provides that:

> "The Auditor General shall examine the several financial statements required by section 55 of the Financial Administration Act to be included in the Public Accounts, and any other statement that the President of the Treasury Board or the Minister of Finance may present for audit and shall express his opinion as to whether they present *fairly* information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have." (italics added)

The word *fairly* is used to express the auditor's judgement as to the appropriateness of the selection and application of accounting principles to the particular circumstances of an enterprise. Because of the significant and pervasive effect on the financial statements of the matters reported in my reservations, I have concluded that:

> "... these stated accounting policies continue to be inappropriate for a *fair* presentation of the assets and liabilities and revenues and expenditures of the Government of Canada." (italics added)

The three Reservations in my Opinion concern the appropriateness of the Government's stated accounting policies. They address the same issues reported last year. Although the issues are unchanged, the Government has taken some action this year in respect of each, which I will comment on.

Reservation 1: Fragmented Reporting of Government Activities

Under the stated accounting policy described in Note 1(ii), significant assets, liabilities, revenues and expenditures of the Government of Canada are reported in separate financial statements of various accounts, funds and Crown-owned corporations that are not now combined with the financial statements of the Government. Therefore, although the financial statements contained in Section 2 of this volume are entitled "The Financial Statements of the Government of Canada", they do not provide a comprehensive and complete summary of the Government's assets, liabilities, revenues and expenditures, and the reported annual deficit and financial requirements do not reflect the results of all government activities.

There are two primary components to Reservation 1. The first deals with excluded departmental activities, and the second with excluded government activities carried out by Crown-owned corporations and agencies. Expanded note disclosure of these activities has been provided this year, but as explained below, this is not an adequate solution to the fragmented reporting issue.

Excluded departmental activities

Transactions in respect of the following departmental activities are reported in financial statements or accounts that are not combined with the financial statements of the Government:

- Unemployment Insurance Account;
- Canadian Ownership Account;
- Other specified purpose accounts; and
- Exchange Fund Account.

Government officials have advised me that legislation creating these accounts requires that their activities be reported in separate financial statements or accounts and that legislative amendments should be made before they are consolidated with the Government's summary statements. As an interim measure pending appropriate legislative action, the Government has added the new Note 8 to summarize revenues and expenditures of the above-named activities that are excluded from the financial statements, together with the effect on deficit and accumulated deficit. Although I agree that these activities should be separately reported to demonstrate compliance with enabling legislation, I believe that they should also be consolidated with the Government's financial statements to provide a more comprehensive and complete overall report of assets, liabilities, revenues and expenditures. I do not believe that such consolidation requires legislative amendment, and my legal counsel concurs.

Note 8 also includes one alternative way of accounting for the Canada Pension Plan. Unlike the departmental activities discussed above, considerable uncertainty surrounds the issue of how best to combine the activities of the Canada Pension Plan with the Government's financial statements. There are at least three possible accounting bases upon which to combine the activities of the Plan with the Government's summary statements. Each results in significantly different amounts to report as expenditure and significantly different effects on deficit and accumulated deficit, as illustrated below.

		(Increase or decrease (–) in millions of dollars)			
		Revenue	Expenditure	Deficit	Accumulated deficit
No recognition of CPP liability, as implied in table in Note 8	1984	6,250	3,746	– 2,504	– 26,612
	1983	5,682	3,121	– 2,561	– 24,108
CPP liability recognized only to extent funded*	1984	6,250	6,250	NIL	NIL
	1983	5,682	5,682	NIL	NIL
Full recognition of CPP actuarial liability	1984	6,250	23,250	17,000	208,000
	1983	5,682	62,682	57,000	191,000

* As explained in footnote (2) to the table in Note 8, the Government's authority to pay benefits under the Plan is legally limited to the balance in the Canada Pension Plan Account which is $26,612 million at March 31, 1984.

In my view, additional study is required by the Government before the activities of the Canada Pension Plan are combined with the summary financial statements. I would encourage the Government to conduct this study on a priority basis before concluding on one accounting method or another.

Excluded activities of Crown-owned corporations and agencies

In addition to the departmental activities discussed above, Government activities are also carried out by many Crown-owned corporations and agencies whose financial statements are not consolidated with the financial statements of the Government. At March 31, 1984, investments in such corporations and agencies amounted to approximately $25 billion, or 55 per cent of the Government's recorded assets.

In the current year, the Government has expanded Note 4 and the related Table 7.4 in Section 7 of this volume to include financial information for both agent and non-agent Crown corporations. In prior years, information in this note and table was limited to agent corporations. However, the Government has not yet addressed the basic issue of how best to adjust its financial statements to reflect government activities carried out by Crown-owned corporations and agencies.

Further study by the Government is required to determine to what extent the activities of such corporations and agencies should be consolidated with the summary level financial statements and, if any are not consolidated, what alternative presentation would be appropriate. I encourage the Government to conduct this study on a priority basis.

A related concern—Expenditures offset against revenues

The exclusion from the Government's financial statements of the activities discussed above causes the reported size of federal government revenues and expenditures to be significantly understated. This distortion is further increased by the practice of offsetting expenditures against revenues, as in the case of Oil Export Charges and the Child Tax Credit program. The Oil Export Charge issue is explained below in the Observation, "Deletion of Reservation: Failure to Comply with Stated Accounting Policy".

Entitlements to the Child Tax Credit are claimed on personal tax returns. Claims are paid either by reducing the tax liability for the year or, if no liability exists, by issuing a "refund" cheque. In either case, personal income tax revenues are reduced, even where no tax had been paid. In my view, tax reductions and direct payments in respect of the Child Tax Credit are, in substance, social assistance program expenditures and should be reported as such. Although there is no effect on deficit, reported revenues and expenditures are significantly understated: $2,117 million in 1984 and $816 million in 1983. The Department of National Revenue advises that over 1.5 million individuals who have no taxable income file tax returns annually claiming a Child Tax Credit.

Reservation 2: Assets Reported at Amounts in Excess of their Value

In accordance with the stated accounting policies set out in Notes 1(vi) and (x) to the financial statements, the full amounts of special assistance loans to developing countries and subscriptions to the special development funds of international financial institutions are recorded as assets. At the date of issue, the amounts advanced by Canada considerably exceed the asset value received by Canada because of the concessionary terms described in Note 6. In my view, any excess of amounts advanced over asset value received confers a financial benefit on developing countries and constitutes expenditure in respect of international development assistance that should be recorded and reported as such on the Statement of Revenue and Expenditure.

In saying this, I am not suggesting that all such loans and subscriptions should be revalued at the end of each year, as one might do to reflect the impact of inflation. What I am saying is that at the date the loans and subscriptions are issued, the Government should determine what they are worth and record them as assets at that value at that time. It seems to me that the difference between the amount advanced and the asset value received is really a gift or, using government terminology, a "grant" that should be charged to expenditure and included in the deficit.

That special assistance loans include a "grant" element seems to be well recognized. For example, the Canadian International Development Agency, in its 1982-83 publication entitled "Canadians in the Third World", identifies a "grant element" in such loans as "the difference between the face value of the loan and the discounted (at 10 per cent) present value of the service payments to be made by the borrower during the lifetime of the loan". It thus calculates the grant element of a 50 year loan, with 0 per cent interest and a 10 year grace period, as 90.34 per cent of the loan's face value. Unfortunately, this reality is not reflected in the Government's accounts.

The Government has considered that $1,700 million of the $2,754 million in subscriptions to special development funds outstanding at March 31, 1984 are investments of indefinite duration that will yield no return. Accordingly, an asset valuation allowance of $1,700 million has been provided for these subscriptions, indirectly recognizing what I would consider their "grant element". However, since none of the subscriptions will yield any return, I believe that a valuation allowance for the full $2,754 million should have been provided by the Government.

Interestingly enough, although the $2,879 million of special assistance loans outstanding at year-end also have no, or little, rate of return and are repayable over periods of up to 50 years, the Government has provided no allowance for them. I believe that the Government should have provided a valuation allowance of about $2,100 million—the amount of benefits conferred by the loans as disclosed in Note 6.

In effect, then, the reality of the "grant element" is partially recognized in the financial statements. The provision against the subscriptions, and the expanded disclosure for the loans in Note 6, represent improvements in the financial statements this year. However, the loans and subscriptions continue to be shown on the Statement of Assets and Liabilities at amounts considerably in excess of their worth as assets and, accordingly, my Reservation remains.

Reservation 3: Unrecorded Liabilities

The Government has defined liabilities as financial obligations to outside organizations and individuals as a result of events and transactions recorded as at the closing date. However, under its stated accounting policies and, as disclosed in Note 7, financial obligations of $16.2 billion at March 31, 1984 ($13.9 billion at March 31, 1983) related to indexing provisions of employee pension plans (including the Canadian Forces and the Royal Canadian Mounted Police) have not been recorded.

In prior years, several other significant financial obligations were excluded from the Government's financial statements. These included items to be paid from certain statutory authorities, earned and unpaid annual vacation leave, employee termination benefits, and provisions for losses respecting Canadair and de Havilland. This year, as explained in Note 2, the Government has changed its accounting policies and provided for these liabilities in full. In addition, Note 7 has been added to set out quite clearly the nature and extent of the liability for indexing employee pensions that continues to be excluded from the financial statements. The result is a more complete accounting and improved disclosure of liabilities than has been provided before.

Government officials have advised me that legislative amendments should be made before recording additional liabilities for indexing in the accounts and showing them in the financial statements. I disagree. I can see no legislative prohibition whatsoever that prevents recording an additional amount for indexing right away, and my legal counsel concurs. I encourage Government officials to reconsider their position.

Although Note 7 is informative, until the Government appropriately adjusts the financial statements to reflect an additional liability for indexing, the burden is on the reader to do so. I consider this both unfair and undesirable. A reader who is not familiar with financial statements may get quite a different picture than a reader with more experience in this area.

Government officials also believe that additional study is required to determine more precisely how, and to what extent, the additional liabilities for indexing employee pensions should be recorded in the accounts and shown in the financial statements. I encourage the officials to conduct their study at the earliest possible date.

Deletion of Reservation: Failure to Comply with Stated Accounting Policy

The first reservation in last year's opinion dealt with a failure by the Government to comply with its own stated accounting policies. The portion of federal Oil Export Charges collected by the Government and paid to certain oil-producing provinces was, and continues to be, excluded from both federal revenues and expenditures, contravening the accounting policies stated in Notes 1(iv) and (v) to the financial statements. Although the problem persists, I have deleted the reservation this year because its effect on the financial statements taken as a whole is, in my judgment, no longer material. Revenue for the year from Oil Export Charges is understated by $132 million ($229 million in 1983), expenditure of the Department of Energy, Mines and Resources is understated by the same amount ($674 million in 1983), and there is no effect on either the accumulated deficit (also no effect in

1983) or the deficit for the year (understated by $445 million in 1983, which offset a 1982 overstatement of the same amount).

Reporting of Summary Financial Information

In my judgment, the most significant and pervasive problem in financial reporting by the federal Government is the use of inappropriate accounting principles in preparing its financial reports. As illustrated by the three reservations in my 1984 opinion, inappropriate accounting policies resulted in: fragmented reporting of government activities; assets reported at amounts in excess of their value; and significant unrecorded liabilities.

A fundamental principle of sound financial reporting is that the accounting policies selected should result in transactions being recorded and reported in accordance with their essential nature or substance. The accountant's term for this principle is "substance over form".

In the Preface to its financial statements in Section 2 of this volume, the Government explains that accounting policies have been selected "...primarily to provide an accounting of the financial resources appropriated by Parliament". Reporting compliance with legislative authority is a worthy objective, but it should not be accomplished at the expense of a fair reporting of the Government's financial position and results of operations. Both objectives can and should be achieved.

On November 24, 1983, the House of Commons Standing Committee on Public Accounts (PAC) considered at some length the 1983 Audited Financial Statements of the Government of Canada, together with my Opinion and Observations on them. In its Report to the House of Commons on March 13, 1984, the PAC recommended that the Comptroller General of Canada "...address the need for financial statements to report information in accordance with its essential nature and substance".

In the period May 10, 1984 through May 22, 1984, the Standing Senate Committee on National Finance (Senate Finance Committee) held five hearings to consider government accounting principles in Canada. In its report of May 24, 1984, the Senate Finance Committee expressed concern that "...strict adherence with legal authorities has resulted in the use of accounting procedures that convey inadequate or even misleading financial information". The Committee considered that the federal Government's financial statements "...should be designed to provide the maximum amount of information on the economic effects of government activities", and that, if necessary, existing legislation should be "...changed to permit fair reporting of the true state of the government's financial affairs".

The Public Sector Accounting and Auditing Committee (PSAAC) of the Canadian Institute of Chartered Accountants (CICA) has taken important initiatives aimed at improving financial reporting in the public sector. In the past year, PSAAC has issued a statement on disclosure of accounting policies and an exposure draft on the objectives of summary level financial statements for both the federal and provincial governments.

In the disclosure statement, PSAAC comments on substance over form, which is explained in terms of a requirement to account for and present transactions and other events in accordance with their financial reality. They state that accounting policies should be selected that result in a fair presentation of financial information, and that prudence, substance over form, and materiality are three general considerations in making such a selection.

In the exposure draft on objectives, intended to provide a framework for recommendations on specific accounting and reporting concerns, PSAAC also addressed issues raised in Reservations to my Opinion. For example, the document calls for financial statements that provide a summary display of the full nature and extent of all government activities (the fragmented reporting issue), and for summary statements that include, as a minimum, all financial claims and all liabilities in order to show financial condition (the unrecorded liability issue). How these issues should be resolved will be the subject of future research by the CICA.

In the objectives document, PSAAC also identifies a number of other accounting and reporting concerns that will be studied in the longer term. These include fixed assets, long-term investments, and tax expenditures, such as the Child Tax Credit that I refer to in these Observations. Presumably, future research will also address whether governments should continue to report tax and other revenues on a cash basis. At the federal level, significant financial claims and liabilities in respect of income tax owing to and refunds owing by the Government are not disclosed in the financial statements.

PSAAC is playing the difficult yet vital role of bringing together the federal and provincial governments and their auditors to develop generally accepted pronouncements on accounting and auditing issues that they face. I fully support this important work.

Clearly, the CICA cannot, and indeed should not be expected to, go it alone. In this regard, I am pleased to note that, at the federal level, both the Office of the Comptroller General (OCG) and my Office are conducting or participating in studies that should make a significant contribution to the CICA's work.

The OCG's study is aimed at resolving the differences that exist between my Office and the Government and, in the longer term, at defining the objectives of the federal Government's summary financial statements.

To assist this research and the ongoing work of the CICA, and to provide me with an informed view on some of these complex accounting and reporting issues, I have initiated a Federal Government Reporting Study (FGRS). The study is addressing the fundamental question of who needs what financial information about the federal Government, and why. FGRS will concentrate on having experts who use federal Government financial information explain in layman's language what information they need and for what purpose. Based on the user needs defined, my Office will develop a set of criteria for preparing a summary-level financial report for the federal Government. Findings will be shared throughout the year with both the OCG and PSAAC.

The General Accounting Office of the United States is concerned about the lack of consensus in the United States on appropriate accounting standards for federal government summary-level financial reports and, accordingly, is actively participating in this study.

I expect to publish the results of FGRS in a chapter of my 1985 Report to the House of Commons.

SECTION 4

1983-84
PUBLIC ACCOUNTS

Envelopes and Outlays, Estimates and Appropriations

CONTENTS

Page

Envelopes and outlays 4.2
  Details of outlays by envelope 4.2
  Outlays of departments by envelope 4.6
Estimates and appropriations—
  Parliamentary spending authorities 4.7
  Budgetary and non-budgetary appropriations and spending—
    Annual and statutory 4.8
   Reconciliation of outlays for loans, investments and advances to non-budgetary use of appropriations 4.9

ENVELOPES AND OUTLAYS

The increasing complexity of Government responsibilities and the limited resources available to meet those responsibilities led to the policy and expenditure management system. Under this system, the Government manages the resources made available to it by "envelopes". Each envelope represents the resources allocated to a particular policy sector for all elements of departmental spending that relate to that sector.

Under the envelope system, spending is measured in terms of outlays for budgetary expenditure and for loans, investments and advances. Outlays for budgetary expenditure include costs of servicing the public debt, operating and capital expenditure, grants and contributions to other levels of government, persons and organizations, and other forms of transfer payments. Outlays for loans, investments and advances represent the net change in loans, investments and advances.

Details of Outlays by Envelope

Table 4.1 presents outlays on a comparative basis for budgetary expenditure and for loans, investments and advances by major element within each envelope.

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE
(in millions of dollars)

	1984			1983		
	Budgetary expenditure	Loans, investments and advances	Total	Budgetary expenditure	Loans, investments and advances	Total
ENERGY						
ECONOMIC AND REGIONAL DEVELOPMENT—						
Northern Pipeline Agency	5	(1)	5	7	(1)	7
ENERGY, MINES AND RESOURCES—						
Department—						
Energy program	2,736	7	2,743	2,355	61	2,416
Atomic Energy Control Board	19	(1)	19	16	(1)	16
Atomic Energy of Canada Limited	336	-37	299	315	-3	312
National Energy Board	23	(1)	23	20	(1)	20
Petro-Canada	67	612	679	98	457	555
Petro-Canada International Assistance Corporation	10		10			
SOCIAL DEVELOPMENT—						
Eldorado Nuclear Limited		-5	-5		-318	-318
	3,196	577	3,773	2,811	197	3,008
ECONOMIC DEVELOPMENT						
AGRICULTURE—						
Department	1,232	-3	1,229	1,037	-1	1,036
Canadian Dairy Commission	5	-185	-180	6	184	190
Canadian Livestock Feed Board	17	(1)	17	15		15
Canagrex	1		1			
Farm Credit Corporation		379	379		395	395
COMMUNICATIONS—						
Department—						
Communications program	159	(1)	159	163	(1)	163
CONSUMER AND CORPORATE AFFAIRS—						
Department	262	(1)	262	160	(1)	160
Restrictive Trade Practices Commission	1		1	1		1
Standards Council of Canada	6		6	6		6
ECONOMIC AND REGIONAL DEVELOPMENT—						
Ministry of State	20	(1)	20	11	(1)	11
ENERGY, MINES AND RESOURCES—						
Department—						
Administration program	21		21	19		19
Minerals and earth sciences program	246		246	225		225
ENVIRONMENT: forestry	186		186	141		141
EXTERNAL AFFAIRS—						
Department—						
Grains and oilseeds program	152		152	147		147
Program for export market development	17		17	17		17
Canadian Commercial Corporation	17		17	17		17
Export Development Corporation	12	120	132	51	70	121
FISHERIES AND OCEANS—						
Department	609	38	647	483	(1)	483
Canadian Saltfish Corporation		6	6		7	7
Freshwater Fish Marketing Corporation		-8	-8		(1)	(1)
LABOUR—						
Department	105	(1)	105	73	(1)	73
Canada Labour Relations Board	5	(1)	5	5		5

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE—*Continued*
(in millions of dollars)

	1984			1983		
	Budgetary expenditure	Loans, investments and advances	Total	Budgetary expenditure	Loans, investments and advances	Total
REGIONAL INDUSTRIAL EXPANSION—						
Department	1,028	- 19	1,009	936	- 14	922
Cape Breton Development Corporation	110	11	121	96		96
Federal Business Development Bank	78	- 172	- 94	119	- 145	- 26
Foreign Investment Review Agency	6		6	6		6
SCIENCE AND TECHNOLOGY—						
Ministry of State	11	(1)	11	10	(1)	10
National Research Council of Canada	396	(1)	396	337	(1)	337
Natural Sciences and Engineering Research Council	281		281	245		245
Science Council of Canada	5		5	4		4
SOCIAL DEVELOPMENT—						
Ministry of State:						
Teleglobe Canada		- 3	- 3		- 3	- 3
Massey-Ferguson Limited				126		126
Canada Development Investment Corporation		(1)	(1)		396	396
Canadair Limited	550	(1)	550	200	- 47	153
The de Havilland Aircraft of Canada, Limited	300		300	200	- 41	159
SUPPLY AND SERVICES—						
Department: unsolicited proposals for research and development	23		23	23		23
TRANSPORT—						
Department	2,790	61	2,851	2,292	51	2,343
Air Canada		- 17	- 17		- 16	- 16
Canadian Transport Commission	469	(1)	469	616	(1)	616
	9,120	208	9,328	7,787	836	8,623
SOCIAL AFFAIRS						
COMMUNICATIONS—						
Department—						
Arts and culture program	81	(1)	81	336		336
Canada Council	66		66	60		60
Canadian Broadcasting Corporation	816		816	745		745
Canadian Film Development Corporation	16	(1)	16	4	- 1	3
Canadian Radio-television and Telecommunications Commission	23	(1)	23	22	(1)	22
National Arts Centre Corporation	14		14	16		16
National Film Board	58		58	52		52
National Library	30		30	26		26
National Museums of Canada	69	(1)	69	62	(1)	62
Public Archives	37	(1)	37	34	(1)	34
Social Sciences and Humanities Research Council	60		60	56		56
EMPLOYMENT AND IMMIGRATION—						
Department	9	3	12	5	2	7
Canada Employment and Immigration Commission	4,807		4,807	3,522		3,522
Immigration Appeal Board	4		4	3		3
ENVIRONMENT: excluding forestry	714	(1)	714	676	(1)	676
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—						
Department	2,052	5	2,057	1,681	2	1,683
Northern Canada Power Commission	(1)	21	21		31	31
LABOUR—						
Canadian Centre for Occupational Health and Safety	5		5	5		5
NATIONAL HEALTH AND WELFARE—						
Department	22,345	(1)	22,345	19,408	(1)	19,408
Fitness and amateur sport program	69	(1)	69	59	(1)	59
Medical Research Council	140		140	113		113
PUBLIC WORKS—						
Canada Mortgage and Housing Corporation	1,604	- 194	1,410	1,574	30	1,604
SECRETARY OF STATE—						
Department	2,748	(1)	2,748	2,110	(1)	2,110
Advisory Council on the Status of Women	2	(1)	2	2		2
Status of Women—Office of the Co-ordinator	2		2	1		1
SOCIAL DEVELOPMENT—						
Ministry of State: excluding Teleglobe Canada and Massey-Ferguson Limited	6		6	5		5
VETERANS AFFAIRS	1,388	- 31	1,357	1,283	- 27	1,256
	37,165	- 196	36,969	31,860	37	31,897

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE—*Continued*
(in millions of dollars)

	1984			1983		
	Budgetary expenditure	Loans, investments and advances	Total	Budgetary expenditure	Loans, investments and advances	Total
JUSTICE AND LEGAL						
JUSTICE—						
Department	129	(1)	129	122	(1)	122
Canadian Human Rights Commission	8		8	6		6
Commissioner for Federal Judicial Affairs	82	(1)	82	73	(1)	73
Federal Court of Canada	7		7	5		5
Law Reform Commission of Canada	5		5	4		4
Offices of the Information and Privacy Commissioners of Canada	1	(1)	1	(1)		(1)
Supreme Court of Canada	5		5	5		5
Tax Court of Canada	2		2	2		2
SOLICITOR GENERAL—						
Department	28	(1)	28	22	(1)	22
Correctional Service	652	(1)	652	556	(1)	556
National Parole Board	14		14	12		12
Royal Canadian Mounted Police	802	(1)	802	729	(1)	729
	1,735	(1)	1,735	1,536	(1)	1,536
FISCAL ARRANGEMENTS						
FINANCE—						
Department—						
Fiscal transfer payments program	5,647	– 16	5,631	5,378	64	5,442
Contracting-out payments program				12		12
PUBLIC WORKS—						
Department—						
Municipal grants program: grants in lieu of real property taxes	231		231	207		207
	5,878	– 16	5,862	5,597	64	5,661
EXTERNAL AFFAIRS						
EXTERNAL AFFAIRS—						
Department: excluding grains and oilseeds program and program for export market development	615	– 5	610	574	11	585
Canadian International Development Agency	1,089	256	1,345	933	291	1,224
International Development Research Centre	67		67	59		59
International Joint Commission	3		3	2		2
FINANCE—						
Department—						
Financial and economic policies program: development assistance		236	236		158	158
	1,774	487	2,261	1,568	460	2,028
DEFENCE						
NATIONAL DEFENCE	7,972	1	7,973	6,992	– 2	6,990
PARLIAMENT						
PARLIAMENT—						
The Senate	23	(1)	23	22		22
House of Commons	145	(1)	145	136	(1)	136
Library of Parliament	10	(1)	10	9	(1)	9
	178	(1)	178	167	(1)	167

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE—*Concluded*
(in millions of dollars)

	1984			1983		
	Budgetary expenditure	Loans, investments and advances	Total	Budgetary expenditure	Loans, investments and advances	Total
SERVICES TO GOVERNMENT						
FINANCE—						
Department—						
Financial and economic policies program: excluding development assistance	69	- 140	- 71	76	- 60	16
Anti-dumping tribunal program	2		2	1		1
Inspector general of banks program	1		1	1		1
Special program	(1)	1	1	(1)	1	1
Auditor General	38	(1)	38	34		34
Insurance	13		13	14		14
Tariff Board	2		2	2		2
GOVERNOR GENERAL	5		5	4		4
LABOUR—						
Canada Post Corporation	483		483	289		289
NATIONAL REVENUE—						
Customs and Excise	378	(1)	378	347	(1)	347
Taxation	604	(1)	604	553	(1)	553
PRIVY COUNCIL—						
Department	50	(1)	50	39	(1)	39
Canadian Intergovernmental Conference Secretariat	2		2	1		1
Chief Electoral Officer	6	(1)	6	9	(1)	9
Commissioner of Official Languages	9	(1)	9	7	(1)	7
Economic Council of Canada	8		8	8		8
Public Service Staff Relations Board	8		8	8		8
PUBLIC WORKS—						
Department: excluding grants in lieu of real property taxes	917	5	922	806	(1)	806
National Capital Commission	87	(1)	87	82	- 10	72
SECRETARY OF STATE—						
Public Service Commission	106	(1)	106	101	(1)	101
SUPPLY AND SERVICES—						
Department: excluding unsolicited proposals for research and development	209	(1)	209	196	(1)	196
Royal Canadian Mint		- 2	- 2		- 2	- 2
Statistics Canada	189	(1)	189	180	(1)	180
TREASURY BOARD—						
Secretariat	254	(1)	254	218	(1)	218
Comptroller General	11		11	11		11
	3,451	- 136	3,315	2,987	- 71	2,916
PUBLIC DEBT						
FINANCE—						
Department—						
Public debt program	18,146		18,146	16,971		16,971
TOTAL	88,615	925	89,540	78,276	1,521	79,797

(1) Less than $500,000.

Outlays of Departments by Envelope

Table 4.2 discloses departmental responsibility for outlays by envelope.

TABLE 4.2

OUTLAYS OF DEPARTMENTS BY ENVELOPE
(in millions of dollars)

	Energy	Economic development	Social affairs	Justice and legal	Fiscal arrangements	External affairs	Defence	Parliament	Services to government	Public debt	Total outlays
Agriculture		1,446									1,446
		1,636									*1,636*
Communications		159	1,270								1,429
		163	*1,412*								*1,575*
Consumer and Corporate Affairs		269									269
		167									*167*
Economic and Regional Development	5	20									25
	7	*11*									*18*
Employment and Immigration			4,823								4,823
			3,532								*3,532*
Energy, Mines and Resources	3,773	267									4,040
	3,319	*244*									*3,563*
Environment		186	714								900
		141	*676*								*817*
External Affairs		318				2,025					2,343
		302				*1,870*					*2,172*
Finance					5,631	236			– 14	18,146	23,999
					5,454	*158*			*69*	*16,971*	*22,652*
Fisheries and Oceans		645									645
		490									*490*
Governor General									5		5
									4		*4*
Indian Affairs and Northern Development			2,078								2,078
			1,714								*1,714*
Justice				239							239
				217							*217*
Labour		110	5						483		598
		78	*5*						*289*		*372*
National Defence							7,973				7,973
							6,990				*6,990*
National Health and Welfare			22,554								22,554
			19,580								*19,580*
National Revenue									982		982
									900		*900*
Parliament								178			178
								167			*167*
Privy Council									83		83
									72		*72*
Public Works			1,410		231				1,009		2,650
			1,604		*207*				*878*		*2,689*
Regional Industrial Expansion		1,042									1,042
		998									*998*
Science and Technology		693									693
		596									*596*
Secretary of State			2,752						106		2,858
			2,113						*101*		*2,214*
Social Development	– 5	847	6								848
	– 318	*831*	*5*								*518*
Solicitor General				1,496							1,496
				1,319							*1,319*
Supply and Services		23							396		419
		23							*374*		*397*
Transport		3,303									3,303
		2,943									*2,943*
Treasury Board									265		265
									229		*229*
Veterans Affairs			1,357								1,357
			1,256								*1,256*
Total outlays (net)	3,773	9,328	36,969	1,735	5,862	2,261	7,973	178	3,315	18,146	89,540
	3,008	*8,623*	*31,897*	*1,536*	*5,661*	*2,028*	*6,990*	*167*	*2,916*	*16,971*	*79,797*

Amounts in roman type are 1983-84 outlays.
Amounts in *italic* type are 1982-83 outlays.

ESTIMATES AND APPROPRIATIONS

Parliamentary Spending Authorities

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in appropriation acts and are generally referred to as "annual" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Annual authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Both the budgetary expenditure amounts and the non-budgetary requirements for loans, investments and advances are included under each type of spending authority, annual and statutory.

Table 4.3 presents, for the year ended March 31, 1984, a summary of parliamentary spending authorities requested and approved (annual authority), and estimated uses of authorities already granted (statutory authority).

A Statement of Use of Appropriations by department, as examined by the Auditor General, is presented in Section 2 of this volume. Additional details of appropriations and expenditure by department and by type (annual and statutory) are given in the Introduction (Table 2) of Volume II, and in the departmental sections of the same volume.

TABLE 4.3

PARLIAMENTARY SPENDING AUTHORITIES
FOR THE YEAR ENDED MARCH 31, 1984
(in millions of dollars)

	Authority		
	Annual	Statutory	Total
ESTIMATES			
Spending proposals presented to Parliament:			
Main Estimates—Budgetary	32,549	53,069	85,618
Non-budgetary	**399**	**1,444**	**1,843**
Supplementary Estimates (A)—Budgetary	1,362	23	1,385
Non-budgetary	**7**	**2**	**9**
Supplementary Estimates (B)—Budgetary	1,774	203	1,977
Non-budgetary	**42**	**- 125**	**- 83**
Supplementary Estimates (C)—Budgetary	1,206	1,020	2,226
Non-budgetary	**164**	**154**	**318**
Total—Budgetary	36,891	54,315	91,206
Non-budgetary	**612**	**1,475**	**2,087**
APPROPRIATIONS			
Granted by Parliament in appropriation acts:			
Appropriation Act No. 1—Budgetary	9,228		
Non-budgetary	**101**		
Appropriation Act No. 2—Budgetary	24,683		
Non-budgetary	**305**		
Appropriation Act No. 3—Budgetary	1,774		
Non-budgetary	**42**		
Appropriation Act No. 4—Budgetary	1,206		
Non-budgetary	**164**		
Total—Budgetary	36,891		
Non-budgetary	**612**		

Note: One budgetary vote amounting to $434,000 was included in Supplementary Estimates (C) but only $209,000 of this vote was approved in Appropriation Act No. 4, 1983-84.
Amounts in roman type are budgetary.
Amounts in **bold face** type are non-budgetary loans, investments and advances.

Budgetary and Non-budgetary Appropriations and Spending—Annual and Statutory

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

Table 4.4 presents details of the total available parliamentary spending authorities. They include brought forward authorities, parliamentary spending authorities as per Table 4.3 and various adjustments which are explained in the notes to the table.

Table 4.5 presents a summary of budgetary and non-budgetary appropriations and spending made under annual and non-lapsing appropriations and various statutory authorities for the year ended March 31, 1984.

Further departmental details are presented in the Introduction of Volume II (Table 2).

TABLE 4.4

TOTAL AVAILABLE PARLIAMENTARY SPENDING AUTHORITIES FOR THE YEAR ENDED MARCH 31,1984

(in millions of dollars)

	Brought forward	Estimates and appropriations	Authorized changes(1)	Total available parliamentary spending authorities
Annual—Budgetary	21	36,891	- 46	36,866
Non-budgetary	**1,784**	**612**	**155**	**2,551**
Statutory—Budgetary	526	54,315	450	55,291
Non-budgetary	**24,656**	**1,475**	**853**	**26,984**
Total—Budgetary	547	91,206	404	92,157
Non-budgetary	**26,440**	**2,087**	**1,008**	**29,535**

(1) These authorized changes include items such as:

(a) reserved allotments established to provide payment authority for the overexpenditure of the previous year's appropriations which resulted from Payables at Year End (PAYE);

(b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,

(c) adjustments to authorities granted in statutes other than appropriation acts.

Further details can be obtained by referring to the authorized changes column of the Use of Appropriations statements in the departmental sections of Volume II.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

TABLE 4.5

BUDGETARY AND NON-BUDGETARY APPROPRIATIONS AND SPENDING—ANNUAL AND STATUTORY FOR THE YEAR ENDED MARCH 31, 1984

(in millions of dollars)

	Appropriations(1)	Used	Lapsed	Overexpended	Carried forward
Annual—Budgetary	36,866	34,236	2,647	39	22
Non-budgetary	**2,551**	**645**	**123**		**1,783**
Statutory—Budgetary	55,291	54,379	254		658
Non-budgetary	**26,984**	**1,256**			**25,728**
Total—Budgetary	92,157	88,615	2,901	39	680
Non-budgetary	**29,535**	**1,901**	**123**		**27,511**

(1) Represents total available parliamentary spending authorities.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

Reconciliation of Outlays for Loans, Investments and Advances to Non-budgetary Use of Appropriations

The following presents a reconciliation of total outlays for loans, investments and advances, as shown in Table 4.1, with the total of non-budgetary appropriations used in the current year, as shown in the Statement of Use of Appropriations in Section 2 of this volume.

The major difference relates to repayments of loans under appropriations which do not authorize spending of repayments. Such amounts are deducted from gross outlays for envelope reporting but not for reporting the use of appropriations.

	Non-budgetary loans, investments and advances (in millions of dollars)
Total outlays for loans, investments and advances as per Table 4.1	925
Add: adjustments to non-budgetary authority items which are not required for use of appropriations reporting—	
repayments of loans under appropriations which do not authorize spending of repayments	899
other adjustments	77
Total non-budgetary use of appropriations per the audited Statement of Use of Appropriations in Section 2 of this volume	1,901

SECTION 5

1983-84
PUBLIC ACCOUNTS

Budgetary Revenue

CONTENTS

	Page
Budgetary revenue	5.2
Tax revenue	5.4
Non-tax revenue	5.6
Revenues credited to appropriations	5.7
Supplementary statement—	
Monthly revenue by selected classification	5.8

BUDGETARY REVENUE

Budgetary revenue consists of all tax and non-tax receipts which affect the annual deficit or surplus of the Government, and includes revenue internal to the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid, and excludes amounts receivable, taxes collected on behalf of provinces and territories, and amounts credited to the Canada Pension Plan Account, the Unemployment Insurance Account, the superannuation accounts, other specified purpose accounts and other liability accounts.

Revenue for a year, therefore, includes receipts credited to the Receiver General by the Bank of Canada and the chartered banks by March 31, and amounts received in Government offices by March 31, but not deposited until April, or not credited to the Receiver General until April. Revenue also includes the amounts received in the mail on the first working day of April, except where it is clear that it was the remitter's intention to discharge an obligation arising in the new year.

The yield from tax revenue is affected by changes in tax rates, by changes in the base on which taxes are calculated, and by variations in economic conditions. Income tax liability relates to the income of a taxation year, but the system of collecting personal and corporation income taxes by payroll deductions and instalments, results in a distribution of receipts throughout the year.

Tax revenue increased by $1,362 million in 1983-84, compared to an increase of $1,352 million in 1982-83.

The major tax changes which had an effect on this year's tax revenue are:

—personal income tax—the child tax credit was increased from $326 to $343 per child for the 1983 taxation year and this level became the base for subsequent years' indexation; as well, the family income threshold level for the child tax credit was maintained at the 1982 level of $26,330 for the 1983 and subsequent taxation years; effective with the 1983 taxation year, the child care expense deduction was doubled to $2,000 per child subject to an overall maximum of $8,000; the employment expense deduction was increased from 3% to 20%, reducing taxes for those individuals with employment income of less than $16,667; eligible individuals acquiring a newly constructed home after April 19, 1983 and before December 31, 1984 were able to claim an additional deduction in computing their income equal to $10,000 minus the total of all tax-deductible Registered Home Ownership Savings Plan (RHOSP) contributions made by them; individuals were permitted to withdraw all or part of their accumulated savings in their RHOSP free of tax for the purchase of new home furnishings and appliances in 1983; for mining exploration expenses incurred after April 19, 1983, the earned depletion was deductible from any income source and the deduction was limited to 25% of a taxpayer's income; and, the indexation of exemptions and brackets was capped to maximum increases of 6% and 5% in 1983 and 1984 respectively;

—corporation income tax—the time period for carrying back and carrying forward non-capital losses was extended to three years and seven years respectively, effective in the 1983 taxation year for small businesses; for investments after April 19, 1983, taxpayers were able to use their investment tax credit to reduce, without limitation, their federal tax payable, and investment tax credits earned which exceeded federal tax otherwise payable could be carried back to reduce federal tax in previous years; as well, a portion of the investment tax credit (20% for large corporations; 40% for small corporations) became refundable directly in cash to taxpayers who could not otherwise fully use their credit to reduce their federal tax; the special recovery share-purchase tax credit allowed corporations to issue shares between July 1, 1983 and the end of 1986 which entitled the first purchaser to a tax credit of up to 25% of the issue price paid; a 50% scientific research tax credit was introduced for investors in research companies who decide to forgo the normal tax incentives for research and development;

—incremental oil revenue tax (IORT)—the provisions that suspended the IORT on conventional oil from June 1, 1982 to May 31, 1983 were extended a further year to May 31, 1984. Since incremental revenues can be deducted from corporate taxable income, this suspension of the IORT meant a partially offsetting increase in corporation income tax revenue. This measure was subsequently extended for another year in the February 15, 1984 budget;

—petroleum and gas revenue tax— the petroleum and gas revenue tax on production revenue from tertiary projects' reservoirs is no longer payable until the eligible capital costs of the project have been recovered by the participants. The tax relief is achieved by a deduction of eligible capital costs from the production revenue from the reservoir. It applies to eligible expenditures made after December 31, 1982;

—excise taxes—to help finance assistance to private production companies and independent producers, a 6% basic tax to apply to amounts charged for radio and television programming services was imposed effective July 1, 1983; and,

—customs import duties—as scheduled under the Multilateral Trade Negotiations, the fifth of eight annual tariff reductions was implemented in January 1984; the limit on the value of goods that can be brought back to Canada, free of duty and tax, by returning Canadians, under the tourist exemption, was doubled from $150 to $300 on an annual basis, effective April 20, 1983.

Under fiscal arrangements that became operative in 1962, the federal Government entered into tax collection agreements to collect the personal income taxes of all provinces and territories (except Quebec) and the corporation income taxes of all provinces and territories (except Ontario, Quebec and Alberta). Personal and corporation income taxes collected by the federal Government on behalf of the provinces and territories, and subsequently remitted to them, are not included in the tables shown hereunder.

REVENUE

"Five year comparative summary"
Millions of dollars

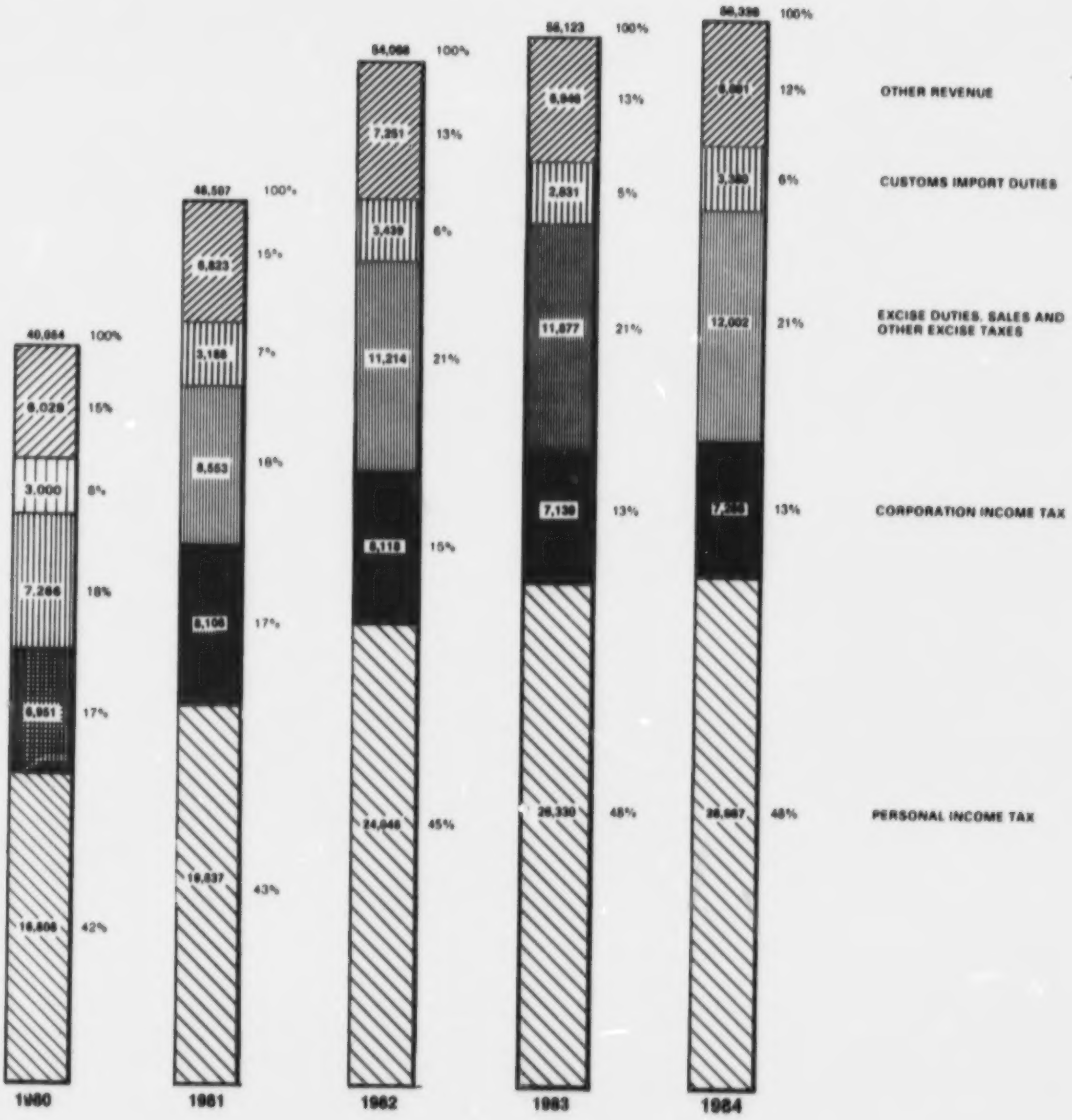


TABLE 5.1

BUDGETARY REVENUE BY MAIN CLASSIFICATION AND SOURCE
(in millions of dollars)

	1983-84			1982-83			Increase or decrease (–)	
	From outside parties	Internal to the Government	Total	From outside parties	Internal to the Government	Total	Amount	%
Tax revenue—								
Income tax—								
Personal	26,967		26,967	26,330		26,330	637	2
Corporation	7,286		7,286	7,139		7,139	147	2
Non-resident	908		908	998		998	– 90	– 9
	35,161		*35,161*	*34,467*		*34,467*	*694*	*2*
Excise taxes and duties—								
Sales tax	6,561	99	6,660	5,842	52	5,894	766	13
Customs import duties	3,376	4	3,380	2,828	3	2,831	549	19
Excise duties	1,356	(1)	1,356	1,274	(1)	1,274	82	6
Other	754	1	755	685	(1)	685	70	10
	12,047	*104*	*12,151*	*10,629*	*55*	*10,684*	*1,467*	*14*
Energy taxes—								
Petroleum and gas revenue tax and incremental oil revenue tax	2,106		2,106	1,960		1,960	146	7
Natural gas and gas liquids tax	524	(1)	524	1,264	(1)	1,264	– 740	– 59
Excise tax—Gasoline	386	(1)	386	408	(1)	408	– 22	– 5
Oil export charges	215		215	392		392	– 177	– 45
	3,231		*3,231*	*4,024*	(1)	*4,024*	*– 793*	*– 20*
	15,278	*104*	*15,382*	*14,653*	*55*	*14,708*	*674*	*5*
Other tax revenue	126		126	132		132	– 6	– 5
Total tax revenue	50,565	104	50,669	49,252	55	49,307	1,362	3
Non-tax revenue—								
Return on investments—								
Bank of Canada	1,744		1,744	1,879		1,879	– 135	– 7
Canada Mortgage and Housing Corporation	941		941	892		892	49	5
Exchange Fund Account	591		591	812		812	– 221	– 27
Farm Credit Corporation	408		408	346		346	62	18
Interest on bank deposits	395		395	433		433	– 38	– 9
Other return on investments	654	13	667	639	16	655	12	2
	4,733	*13*	*4,746*	*5,001*	*16*	*5,017*	*– 271*	*– 5*
Refunds of previous years' expenditure	271	5	276	176	10	186	90	48
Services and service fees	150	2	152	130	10	140	12	9
Privileges, licences and permits	118		118	119	2	121	– 3	– 2
Proceeds from sales	65	8	73	69	13	82	– 9	– 11
Bullion and coinage	56		56	54		54	2	4
Premium and discount on exchange	19		19	11		11	8	73
Other non-tax revenue	186	31	217	178	27	205	12	6
Total non-tax revenue	5,598	59	5,657	5,738	78	5,816	– 159	– 3
Total revenue	56,163	163	56,326	54,990	133	55,123	1,203	2

Further details by department can be found in the Introduction of Volume II (Table 4).

(1) Less than $500,000.

Tax Revenue

Table 5.2 presents tax revenue on a per capita basis for the last five years.

TABLE 5.2

TAX REVENUE PER CAPITA

	Tax revenue
	$
1984	2,020
1983	1,985
1982	1,951
1981	1,674
1980	1,455

Personal Income Tax

This tax is a tax on personal income levied under the provisions of the Income Tax Act.

In 1983-84, personal income tax was the largest source of Government revenue. It amounted to $26,967 million, or 48% of total budgetary revenue.

Corporation Income Tax

This tax is a tax on corporation income levied under the provisions of the Income Tax Act.

Corporation income tax was the second largest source of Government revenue. It amounted to $7,286 million in 1983-84, or 13% of total budgetary revenue.

Non-Resident Income Tax

The non-resident income tax is a tax on the income earned in Canada by non-residents. It is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts, paid to non-residents. It amounted to $908 million in 1983-84, or 2% of total budgetary revenue.

Excise Taxes and Duties

Excise taxes and duties totalled $15,382 million in 1983-84, or 27% of total budgetary revenue.

TABLE 5.3

EXCISE TAXES AND DUTIES
(in millions of dollars)

	1983-84	1982-83	Increase or decrease (-)
Sales tax—			
Domestic goods	5,574	5,080	494
Imports	1,341	1,094	247
Less: refunds and drawbacks	255	280	- 25
	6,660	*5,894*	*766*
Customs import duties	3,767	3,288	479
Less: refunds and drawbacks	387	457	- 70
	3,380	*2,831*	*549*
Excise duties—			
Cigarettes, tobacco and cigars	540	514	26
Spirits	478	467	11
Beer	338	293	45
Licences	(1)	(1)	(1)
Less: refunds and drawbacks	(1)	(1)	(1)
	1,356	*1,274*	*82*
Energy taxes—			
Petroleum and gas revenue tax and incremental oil revenue tax	2,106	1,960	146
Natural gas and gas liquids tax	524	1,264	- 740
Excise tax—Gasoline	386	408	- 22
Oil export charges	215	392	- 177
	3,231	*4,024*	*- 793*
Other—			
Cigarettes, tobacco and cigars	537	521	16
Wines	85	73	12
Jewellery	47	44	3
Telecommunications programming services	28		28
Automotive air conditioners	28	20	8
Penalties	20	15	5
Coin games	4	6	- 2
Lighters	3	4	- 1
Sundry commodities	5	4	1
Less: refunds and drawbacks	2	2	
	755	*685*	*70*
Total	15,382	14,708	674

(1) Less than $500,000.

Sales tax

The sales tax, totalling $6,660 million in 1983-84, was the most important tax levied under the Excise Tax Act.

Customs import duties

The revenues from customs import duties, consisting mainly of *ad valorem* taxes on the importation of goods, totalled $3,380 million in 1983-84.

Excise duties

Excise duties, which totalled $1,356 million in 1983-84, are levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products and taxes on wines are levied under the Excise Tax Act).

Petroleum and gas revenue tax and incremental oil revenue tax

The petroleum and gas revenue tax came into effect on January 1, 1981, and is applicable to net operating revenues related to the production of oil and gas.

The incremental oil revenue tax became effective January 1, 1982 and is levied on incremental revenues from oil discovered prior to 1981 and results from differences between the well-head oil prices and the prices as scheduled in the National Energy Program of 1980. Commencing in June 1982, this tax has been suspended for three years for conventional oil. This tax remains in place for petroleum produced from tar sands mining projects in commercial production prior to 1976.

Natural gas and gas liquids tax

The revenues from the natural gas and gas liquids tax totalled $524 million in 1983-84. This tax, which came into effect during 1980-81, is imposed on all sales of natural gas and gas liquids.

Excise tax—Gasoline

Receipts from the excise tax—Gasoline were $386 million in 1983-84. Under certain conditions, the amounts received may be refunded to purchasers. As of March 31, 1984, $471 million was received, and $85 million was refunded and charged to revenue.

Oil export charges

The federal share of revenues from oil export charges totalled $215 million in 1983-84. In accordance with Section 17.1(1)(*b*) of the Energy Administration Act, oil export charges are shared with the oil producing provinces. The share is in respect of oil produced in, and exported from, the provinces during the year.

Non-Tax Revenue

Return on Investments

Return on investments consists of interest from loans and advances, and from the transfer of profits, surpluses and dividends.

Return on investments, related to the assets on the Statement of Assets and Liabilities, is summarized in Table 5.4. Additional details are given in Section 14 of this volume and in the departmental sections of Volume II.

TABLE 5.4

RETURN ON INVESTMENTS
(in millions of dollars)

	1983-84	1982-83	Increase or decrease (-)
Loans, investments and advances—			
Crown corporations and agencies—			
Lending institutions—			
Canada Deposit Insurance Corporation	5	3	2
Canada Mortgage and Housing Corporation	941	892	49
Export Development Corporation	33	78	- 45
Farm Credit Corporation	408	346	62
Federal Business Development Bank	50	65	- 15
	1,437	*1,384*	*53*
All other Crown corporations and agencies—			
Air Canada	19	20	- 1
Atomic Energy of Canada Limited	44	43	1
Canadian National Railways	20	59	- 39
Other	12	24	- 12
Bank of Canada	1,744	1,879	- 135
Canadian Dairy Commission	31	19	12
Northern Canada Power Commission	34	17	17
Royal Canadian Mint	26	2	24
	1,930	*2,063*	*- 133*
	3,367	***3,447***	***- 80***
Other loans, investments and advances—			
Provincial and territorial governments	96	99	- 3
National governments including developing countries	59	23	36
International organizations	(1)	(1)	(1)
Veterans' Land Act Fund—Advances	14	15	- 1
Private sector enterprises	17	7	10
Miscellaneous	7	8	- 1
	193	***152***	***41***
	3,560	3,599	- 39
Foreign exchange accounts—			
Exchange Fund Account—Advances	591	812	- 221
International Monetary Fund—Subscriptions	10	10	
	601	822	- 221
Cash—			
Interest on bank deposits	395	433	- 38
Other accounts—			
Interest on loans to the Unemployment Insurance Account	117	10	107
Government's holdings of unmatured debt	32	106	- 74
Rent from properties	21	25	- 4
Supply revolving fund—Interest	10	9	1
Interest on investment *re*: military purchases	7	10	- 3
Other	3	3	
	190	163	27
Total	4,746	5,017	- 271

(1) Less than $500,000.

Refunds of Previous Years' Expenditure

Refunds of previous years' expenditure totalled $276 million in 1983-84, compared to $186 million in 1982-83. The net increase of $90 million resulted mainly from adjustments to estimated amounts charged to previous year's appropriations as a result of Payables at Year End (PAYE). The most significant adjustment totals $59 million and is related to petroleum incentives payments (Energy, Mines and Resources).

REVENUES CREDITED TO APPROPRIATIONS

Receipts and revenues arising from the activities of particular programs, which are credited to the appropriations for those programs, and which are not included in budgetary revenue, totalled $5,711 million in 1983-84, compared to $6,739 million in 1982-83.

Revenues credited to appropriations are summarized by department and selected classification and by source in Tables 5.5 and 5.6.

TABLE 5.5

REVENUES CREDITED TO APPROPRIATIONS BY SOURCE
(in millions of dollars)

	1983-84			1982-83		
	From outside parties	Internal to the Government	Total	From outside parties	Internal to the Government	Total
Agriculture	13		13	10		10
Communications	8	151	159	8	137	145
Employment and Immigration	853		853	790		790
Energy, Mines and Resources	1,753	7	1,760	3,030	5	3,035
Environment	(1)	27	27	(1)	24	24
External Affairs	18	(1)	18	15	(1)	15
Finance		8	8		7	7
Fisheries and Oceans		1	1		3	3
Indian Affairs and Northern Development	2		2			
Labour	16		16	19		19
National Defence	306	6	312	296	8	304
National Health and Welfare	26		26	33		33
National Revenue	37	25	62	33	21	54
Public Works	251	500	751	123	412	535
Science and Technology	4	6	10	9	3	12
Secretary of State	(1)	13	13	(1)	11	11
Solicitor General	313	28	341	324	25	349
Supply and Services	41	622	663	29	709	738
Transport	483	172	655	472	165	637
Treasury Board		21	21		18	18
Total	4,124	1,587	5,711	5,191	1,548	6,739

(1) Less than $500,000.

TABLE 5.6

REVENUES CREDITED TO APPROPRIATIONS BY SELECTED CLASSIFICATION AND SOURCE
(in millions of dollars)

	1983-84			1982-83		
	From outside parties	Internal to the Government	Total	From outside parties	Internal to the Government	Total
Tax revenue—						
Excise taxes and duties—						
Other	208		208	198		198
Energy taxes—						
Petroleum compensation charge	1,750		1,750	3,031		3,031
	1,958		*1,958*	*3,229*		*3,229*
Non-tax revenue—						
Services and service fees	694	882	1,576	712	920	1,632
Proceeds from sales	172	97	269	148	107	255
Privileges, licences and permits	139		139	128		128
Return on investments		78	78	(1)	66	66
Premium and discount on exchange	(1)		(1)	(1)		(1)
Other non-tax revenue	1,161	530	1,691	974	455	1,429
	2,166	*1,587*	*3,753*	*1,962*	*1,548*	*3,510*
Total	4,124	1,587	5,711	5,191	1,548	6,739

(1) Less than $500,000.

SUPPLEMENTARY STATEMENT

Monthly Revenue by Selected Classification

Revenue by selected classification is presented by month in Table 5.7.

TABLE 5.7

MONTHLY REVENUE BY SELECTED CLASSIFICATION
(in millions of dollars)

	Personal income tax	Corporation income tax	Non-resident income tax	Sales tax	Customs import duties	Excise duties	Petroleum and gas revenue tax(1)	Natural gas and gas liquids tax	Excise tax—Gasoline	Oil export charges	Other excise taxes and duties and other tax revenue	Non-tax revenue	Total
April, 1983	2,047	72	69	189	221	64	68	15	- 11	2	10	176	2,922
May	3,597	463	50	552	255	112	148	83	30	14	126	263	5,693
June	914	535	56	543	249	130	127	73	30	14	61	544	3,276
July	1,695	537	90	534	257	99	152	64	37	15	52	570	4,102
August	1,779	490	78	648	311	104	150	62	37	19	75	297	4,050
September	2,102	418	52	520	283	143	137	59	38	20	64	447	4,283
October	2,698	502	76	594	287	117	223	24	42	22	85	155	4,825
November	2,496	458	74	655	331	138	171	22	39	18	64	512	4,978
December	2,331	514	56	574	257	133	205	23	37	20	71	868	5,089
January, 1984	3,279	685	170	589	274	91	157	29	33	19	76	320	5,722
February	2,132	547	70	538	290	99	165	36	33	21	88	90	4,109
March	1,772	1,657	58	471	290	112	255	33	19	20	51	1,157	5,895
Supplementary	125	408	9	253	75	14	148	1	22	11	58	258	1,382
Total	26,967	7,286	908	6,660	3,380	1,356	2,106	524	386	215	881	5,657	56,326

(1) Includes the incremental oil revenue tax.

SECTION 6

1983-84
PUBLIC ACCOUNTS

Budgetary Expenditure

CONTENTS

Page

Budgetary expenditure 6.2
  Classified by function 6.2
  Classified by program 6.4
  Classified by type 6.6
  Classified by standard object 6.9
Supplementary statements—
  Interest on the public debt 6.10
  Expenditure under statutory authority 6.10
  Monthly expenditure by major spending department 6.12

BUDGETARY EXPENDITURE

Budgetary expenditure consists of all charges to budgetary appropriations which affect the annual deficit or surplus of the Government. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year, and, expenditure internal to the Government.

Expenditure excludes amounts charged to the Canada Pension Plan Account, the superannuation accounts, the Unemployment Insurance Account except for benefits to fishermen, other specified purpose accounts and other liability accounts.

In this section, expenditure is analysed in several different ways:

- by function, i.e. broad policies;
- by program, i.e. purpose;
- by type, i.e. operating, capital, and grants and contributions; and,
- by standard object, i.e. productive resources acquired or transfer payments made.

These analyses do not take into account the provision for valuation reflected in Sections 1 and 2 of this volume.

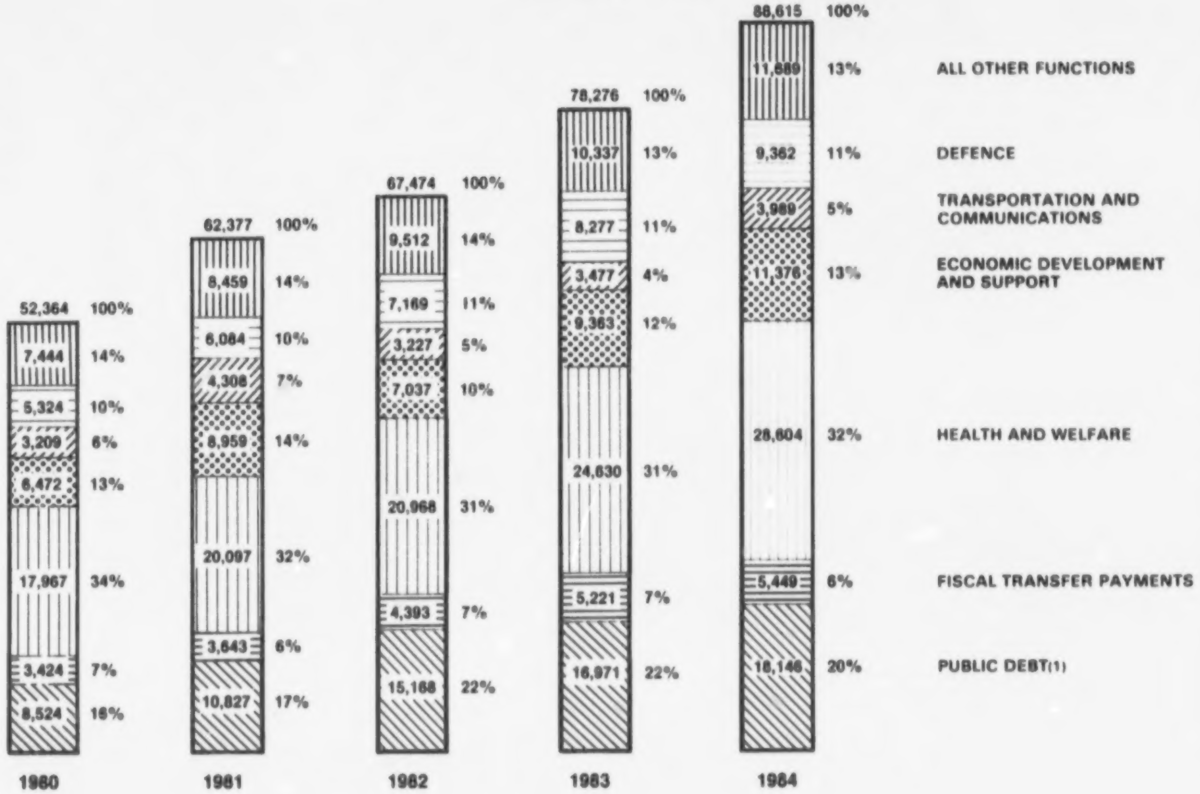
Expenditure by Function

The functional presentation of expenditure reflects the broad policies pursued by the Government. These functions, which are reflected in Table 6.1, are primarily services provided to the people of Canada or to other governmental jurisdictions within Canada.

The largest category of expenditure under the functional classification is health and welfare, which accounted for $28,604 million, or 32% of total departmental expenditure.

EXPENDITURE BY MAJOR FUNCTION

"Five year comparative summary"
Millions of dollars



(1) Includes additional interest in respect of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police superannuation accounts.

TABLE 6.1

EXPENDITURE BY FUNCTION
(in millions of dollars)

	1983-84	1982-83	Increase or decrease (-)
General Government services—			
Legislation and administration—			
Legislative	222	210	12
Executive	183	174	9
Collection of taxes and duties	984	902	82
National capital region	87	82	5
Other legislation and administration	512	396	116
	1,988	*1,764*	*224*
Protection of persons and property—			
Justice	110	95	15
Correctional service	694	590	104
Police protection	802	729	73
Consumer services	75	67	8
Other protection of persons and property	28	28	
	1,709	*1,509*	*200*
	3,697	3,273	424
Foreign affairs—			
External relations—			
Diplomatic relations	416	469	- 53
Contributions to international organizations	113	120	- 7
	529	*589*	*- 60*
Assistance to developing countries	1,166	992	174
	1,695	1,581	114
Defence—			
Defence services	7,974	6,994	980
Veterans benefits	1,388	1,283	105
	9,362	8,277	1,085
Transportation and communications—			
Air transport	583	456	127
Water transport	614	548	66
Road transport	264	268	- 4
Postal services	483	290	193
Telecommunications	159	163	- 4
Other transportation and communications	1,886	1,752	134
	3,989	3,477	512
Economic development and support—			
Primary industry—			
Agriculture	1,407	1,205	202
Fisheries, forestry and water resources	920	738	182
Energy	3,126	2,713	413
Other primary industry	68	62	6
	5,521	*4,718*	*803*
Secondary industry	1,197	642	555
Service industry	347	48	299
Foreign trade	207	369	- 162
Labour force—			
Working conditions	61	51	10
Training	972	835	137
Immigration	132	119	13
Other labour force	695	430	265
	1,860	*1,435*	*425*
General research—			
Social science research	257	244	13
Physical science research	954	836	118
	1,211	*1,080*	*131*
Regional development	627	616	11
Other economic development and support	406	455	- 49
	11,376	9,363	2,013
Health and welfare—			
Health—			
Public health	167	158	9
Medical care	140	113	27
Hospital care	5,575	4,059	1,516
Other health	61	67	- 6
	5,943	*4,397*	*1,546*
Income maintenance—			
Payments to aged	10,406	9,643	763
Payments to families	2,327	2,231	96
Payments to unemployed	3,051	2,157	894
	15,784	*14,031*	*1,753*
Social assistance—			
Canada Assistance Plan and related items	3,383	2,933	450
Other social assistance	90	76	14
	3,473	*3,009*	*464*
Indians and Inuit	1,752	1,449	303
Housing and urban renewal	1,604	1,574	30
Other health and welfare	48	170	- 122
	28,604	24,630	3,974
Education assistance—			
Post-secondary education	2,252	1,532	720
Other education	195	346	- 151
	2,447	1,878	569
Culture and recreation—			
Archives, galleries, theatres, etc	150	138	12
Parks, historic sites and other recreational areas	312	286	26
Film, radio and television	897	819	78
Other culture and recreation	472	621	- 149
	1,831	1,864	- 33
Fiscal transfer payments—			
Statutory subsidies to provincial governments	36	36	
Revenue equalization payments	5,438	5,268	170
Other fiscal transfer payments	- 25	- 83	58
	5,449	5,221	228
Public debt	18,146	16,971	1,175
Internal overhead expenses—			
Government support services	1,788	1,549	239
Contributions to employee pension and medical plans	231	192	39
	2,019	1,741	278
Total departmental expenditure	88,615	78,276	10,339

Expenditure by Program

The programs of each department and agency identify the major objectives of the department.

A comparative summary of expenditure by program is provided in Table 6.2.

TABLE 6.2

EXPENDITURE BY PROGRAM
(in millions of dollars)

	1983-84	1982-83	Increase or decrease (-)
AGRICULTURE—			
Department—			
Administration	50	45	5
Agri-food development	956	774	182
Agri-food regulation and inspection	190	181	9
Race track supervision revolving fund	- 1	2	- 3
Canadian Grain Commission	37	35	2
	1,232	*1,037*	*195*
Canadian Dairy Commission	5	6	- 1
Canadian Livestock Feed Board	17	15	2
Canagrex	1		1
	1,255	1,058	197
COMMUNICATIONS—			
Department—			
Communications	158	165	- 7
Government Telecommunications Agency revolving fund	1	- 2	3
Arts and culture	81	336	- 255
	240	*499*	*- 259*
Canada Council	66	60	6
Canadian Broadcasting Corporation	816	745	71
Canadian Film Development Corporation	16	4	12
Canadian Radio-television and Telecommunications Commission	23	22	1
National Arts Centre Corporation	14	16	- 2
National Film Board	58	53	5
National Film Board revolving fund	(1)	- 1	1
National Library	30	26	4
National Museums of Canada	69	62	7
Public Archives	37	34	3
Social Sciences and Humanities Research Council	60	56	4
	1,429	1,576	- 147
CONSUMER AND CORPORATE AFFAIRS—			
Department	262	160	102
Restrictive Trade Practices Commission	1	1	
Standards Council of Canada	6	6	
	269	167	102
ECONOMIC AND REGIONAL DEVELOPMENT—			
Ministry of State	20	11	9
Northern Pipeline Agency	5	7	- 2
	25	18	7
EMPLOYMENT AND IMMIGRATION—			
Department—			
Departmental administration	9	5	4
Canada Employment and Immigration Commission—			
Administration	38	26	12
Employment and insurance	4,647	3,382	1,265
Immigration	119	111	8
Annuities	3	3	
	4,807	*3,522*	*1,285*
Immigration Appeal Board	4	3	1
	4,820	3,530	1,290
ENERGY, MINES AND RESOURCES—			
Department—			
Administration	21	19	2
Energy	2,738	2,355	383
Environmental studies revolving fund	- 2		- 2
Minerals and earth sciences	246	225	21
	3,003	*2,599*	*404*
Atomic Energy Control Board	19	16	3
Atomic Energy of Canada Limited	336	315	21
National Energy Board	23	20	3
Petro-Canada	67	98	- 31
Petro-Canada International Assistance Corporation	10		10
	3,458	3,048	410
ENVIRONMENT—			
Administration	47	43	4
Environmental services	541	488	53
Parks Canada	312	286	26
	900	817	83
EXTERNAL AFFAIRS—			
Department—			
Canadian interests abroad	630	591	39
Passport Office revolving fund	- 2	- 1	- 1
World exhibitions	4	1	3
Grains and oilseeds	152	147	5
	784	*738*	*46*
Canadian Commercial Corporation	17	17	
Canadian International Development Agency	1,089	933	156
Export Development Corporation	12	51	- 39
International Development Research Centre	67	59	8
International Joint Commission	3	2	1
	1,972	1,800	172
FINANCE—			
Department—			
Financial and economic policies	69	76	- 7
Public debt	18,146	16,971	1,175
Contracting-out payments		12	- 12
Fiscal transfer payments	5,647	5,378	269
Anti-dumping tribunal	2	1	1
Inspector general of banks	1	1	
Special	(1)	(1)	(1)
	23,865	*22,439*	*1,426*
Auditor General	38	34	4
Insurance	13	14	- 1
Tariff Board	2	2	
	23,918	22,489	1,429
FISHERIES AND OCEANS	609	483	126
GOVERNOR GENERAL	5	4	1

TABLE 6.2

EXPENDITURE BY PROGRAM—*Continued*
(in millions of dollars)

	1983-84	1982-83	Increase or decrease (–)
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—			
Department—			
Administration	51	48	3
Indian and Inuit affairs	1,387	1,147	240
Northern affairs	595	480	115
Environmental studies revolving fund	– 1		– 1
Native claims	20	6	14
	2,052	*1,681*	*371*
Northern Canada Power Commission	(1)		(1)
	2,052	1,681	371
JUSTICE—			
Department—			
Administration of Justice	109	99	10
Canadian Unity Information Office	20	23	– 3
	129	*122*	*7*
Canadian Human Rights Commission	8	6	2
Commissioner for Federal Judicial Affairs	82	73	9
Federal Court of Canada	7	5	2
Law Reform Commission of Canada	5	4	1
Offices of the Information and Privacy Commissioners of Canada	1	(1)	1
Supreme Court of Canada	5	5	
Tax Court of Canada	2	2	
	239	217	22
LABOUR—			
Department	105	73	32
Canada Labour Relations Board	5	5	
Canada Post Corporation	483	289	194
Canadian Centre for Occupational Health and Safety	5	5	
	598	372	226
NATIONAL DEFENCE—			
Defence services	7,972	6,992	980
NATIONAL HEALTH AND WELFARE—			
Department—			
Departmental administration	42	39	3
Health and social services	9,022	7,059	1,963
Medical services	331	285	46
Health protection	106	95	11
Income security	12,803	11,930	873
Fitness and amateur sport	69	59	10
XV Olympic winter games	41		41
	22,414	*19,467*	*2,947*
Medical Research Council	140	113	27
	22,554	19,580	2,974
NATIONAL REVENUE—			
Customs and Excise	378	347	31
Taxation	604	553	51
	982	900	82
PARLIAMENT—			
The Senate	23	22	1
House of Commons	145	136	9
Library of Parliament	10	9	1
	178	167	11
PRIVY COUNCIL—			
Department—			
Privy Council Office	45	35	10
Special	5	4	1
	50	*39*	*11*
Canadian Intergovernmental Conference Secretariat	2	1	1
Chief Electoral Officer	6	9	– 3
Commissioner of Official Languages	9	7	2
Economic Council of Canada	8	8	
Public Service Staff Relations Board	8	8	
	83	72	11
PUBLIC WORKS—			
Department—			
Administration	53	51	2
Professional and technical services	55	53	2
Construction services revolving fund	2	1	1
Accommodation	574	524	50
Marine	20	57	– 37
Transportation and other engineering	68	57	11
Land management and development	143	62	81
Municipal grants	233	208	25
	1,148	*1,013*	*135*
Canada Mortgage and Housing Corporation	1,604	1,574	30
National Capital Commission	87	82	5
	2,839	2,669	170
REGIONAL INDUSTRIAL EXPANSION—			
Department	1,028	936	92
Cape Breton Development Corporation	110	96	14
Federal Business Development Bank	78	119	– 41
Foreign Investment Review Agency	6	6	
	1,222	1,157	65
SCIENCE AND TECHNOLOGY—			
Ministry of State	11	10	1
National Research Council of Canada—			
Scientific and industrial research	376	320	56
Scientific and technical information	20	17	3
	396	*337*	*59*
Natural Sciences and Engineering Research Council	281	245	36
Science Council of Canada	5	4	1
	693	596	97

TABLE 6.2

EXPENDITURE BY PROGRAM—*Concluded*
(in millions of dollars)

	1983-84	1982-83	Increase or decrease (-)
SECRETARY OF STATE—			
Department—			
Administration and regional operations	31	31	
Official languages	281	259	22
Education support	2,252	1,675	577
Citizenship and culture	184	145	39
	2,748	*2,110*	*638*
Advisory Council on the Status of Women	2	2	
Public Service Commission	107	102	5
Staff development and training revolving fund	- 1	- 1	
Status of Women—Office of the Co-ordinator	2	1	1
	2,858	2,214	644
SOCIAL DEVELOPMENT—			
Ministry of State	6	131	- 125
Canadair Limited	550	200	350
The de Havilland Aircraft of Canada, Limited	300	200	100
	856	531	325
SOLICITOR GENERAL—			
Department	28	22	6
Correctional Service	652	556	96
National Parole Board	14	12	2
Royal Canadian Mounted Police—			
Law enforcement	802	729	73
	1,496	1,319	177
SUPPLY AND SERVICES—			
Department—			
Services	196	197	- 1
Supply	27	26	1
Supply revolving fund	10	- 7	17
Defence production revolving fund	- 1	3	- 4
	232	*219*	*13*
Statistics Canada	189	180	9
	421	399	22
TRANSPORT—			
Department—			
Departmental administration	117	101	16
Stores revolving fund	[1]	1	- 1
Marine transportation	594	491	103
Air transportation	552	445	107
Self-supporting airports and associated ground services revolving fund	31	9	22
Surface transportation	1,496	1,245	251
	2,790	*2,292*	*498*
Canadian Transport Commission	469	616	- 147
	3,259	2,908	351
TREASURY BOARD—			
Secretariat—			
Central administration of the public service	52	47	5
Employer contributions to insurance plans	201	170	31
Temporary assignments	1	1	
	254	*218*	*36*
Comptroller General	11	11	
	265	229	36
VETERANS AFFAIRS—			
Veterans affairs	719	662	57
War Veterans Allowance Board	1	1	
Pensions	664	616	48
Bureau of pensions advocates	4	4	
	1,388	1,283	105
Total departmental expenditure	88,615	78,276	10,339

---

[1] Less than $500,000.

Expenditure by Type

Expenditure may be classified under three major types: operating, capital, and grants and contributions. Operating expenditures consist of expenditures incurred in conducting the administrative and operating activities of the program; capital expenditures are for the construction and acquisition of fixed assets; grants and contributions represent payments for other than goods and services, made for the purpose of furthering program objectives.

A comparative summary of expenditure by type is presented in Table 6.3.

TABLE 6.3

EXPENDITURE BY TYPE
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83
AGRICULTURE—								
Department	527,488	492,638	49,712	38,519	655,034	505,383	1,232,234	1,036,540
Canadian Dairy Commission	5,410	5,445	65	134			5,475	5,579
Canadian Livestock Feed Board	1,251	1,127	50	15	15,485	14,337	16,786	15,479
Canagrex	700						700	
	534,849	*499,210*	*49,827*	*38,668*	*670,519*	*519,720*	*1,255,195*	*1,057,598*
COMMUNICATIONS—								
Department	174,931	428,584	24,314	25,936	40,511	44,728	239,756	499,248
Canada Council					65,581	59,883	65,581	59,883
Canadian Broadcasting Corporation	815,971	744,611					815,971	744,611
Canadian Film Development Corporation	16,263	4,492					16,263	4,492
Canadian Radio-television and Telecommunications Commission	23,088	21,652	419	226	70	34	23,577	21,912
National Arts Centre Corporation	14,427	15,797					14,427	15,797
National Film Board	54,169	49,564	2,822	2,095	565	273	57,556	51,932
National Library	29,114	25,621	479	395	28	37	29,621	26,053
National Museums of Canada	55,896	51,361	2,336	1,452	10,682	8,886	68,914	61,699
Public Archives	34,790	31,561	1,650	1,919	529	200	36,969	33,680
Social Sciences and Humanities Research Council	5,655	5,023			54,429	51,348	60,084	56,371
	1,224,304	*1,378,266*	*32,020*	*32,023*	*172,395*	*165,389*	*1,428,719*	*1,575,678*
CONSUMER AND CORPORATE AFFAIRS—								
Department	131,355	116,803	5,141	3,264	125,265	39,673	261,761	159,740
Restrictive Trade Practices Commission	1,505	1,442	2	11			1,507	1,453
Standards Council of Canada					5,978	5,762	5,978	5,762
	132,860	*118,245*	*5,143*	*3,275*	*131,243*	*45,435*	*269,246*	*166,955*
ECONOMIC AND REGIONAL DEVELOPMENT—								
Ministry of State	19,006	10,364	412	1,060	395	159	19,813	11,583
Northern Pipeline Agency	5,406	6,642	8	48			5,414	6,690
	24,412	*17,006*	*420*	*1,108*	*395*	*159*	*25,227*	*18,273*
EMPLOYMENT AND IMMIGRATION—								
Department	8,418	5,186	453	262			8,871	5,448
Canada Employment and Immigration Commission	3,491,245	2,721,803	16,436	8,229	1,299,599	791,928	4,807,280	3,521,960
Immigration Appeal Board	3,483	2,983					3,483	2,983
	3,503,146	*2,729,972*	*16,889*	*8,491*	*1,299,599*	*791,928*	*4,819,634*	*3,530,391*
ENERGY, MINES AND RESOURCES—								
Department	− 1,404,607	− 2,708,099	35,232	29,093	4,372,497	5,277,820	3,003,122	2,598,814
Atomic Energy Control Board	18,285	15,664	318	227	22	18	18,625	15,909
Atomic Energy of Canada Limited	306,307	284,707	30,010	30,486			336,317	315,193
National Energy Board	22,419	20,012	300	294			22,719	20,306
Petro-Canada	66,800	98,077					66,800	98,077
Petro-Canada International Assistance Corporation	10,000						10,000	
	− 980,796	*− 2,289,639*	*65,860*	*60,100*	*4,372,519*	*5,277,838*	*3,457,583*	*3,048,299*
ENVIRONMENT	597,723	551,117	158,449	132,867	143,546	133,333	899,718	817,317
EXTERNAL AFFAIRS—								
Department	578,095	545,553	48,731	47,583	156,790	144,817	783,616	737,953
Canadian Commercial Corporation	17,168	16,783					17,168	16,783
Canadian International Development Agency	60,695	50,896	1,027	433	1,027,550	881,649	1,089,272	932,978
Export Development Corporation	11,847	50,902					11,847	50,902
International Development Research Centre					67,400	59,200	67,400	59,200
International Joint Commission	2,970	2,536	16	34			2,986	2,570
	670,775	*666,670*	*49,774*	*48,050*	*1,251,740*	*1,085,666*	*1,972,289*	*1,800,386*
FINANCE—								
Department	18,217,268	17,049,036	1,204	541	5,646,842	5,389,674	23,865,314	22,439,251
Auditor General	36,433	33,168	742	612	337	318	37,512	34,098
Insurance	13,237	13,520	213	29			13,450	13,549
Tariff Board	2,095	2,093	16	8			2,111	2,101
	18,269,033	*17,097,817*	*2,175*	*1,190*	*5,647,179*	*5,389,992*	*23,918,387*	*22,488,999*
FISHERIES AND OCEANS	438,322	390,972	142,847	80,744	27,868	11,368	609,037	483,084
GOVERNOR GENERAL	4,973	4,393	98	25			5,071	4,418
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—								
Department	518,586	501,510	91,138	72,580	1,441,707	1,106,515	2,051,431	1,680,605
Northern Canada Power Commission	50						50	
	518,636	*501,510*	*91,138*	*72,580*	*1,441,707*	*1,106,515*	*2,051,481*	*1,680,605*

TABLE 6.3

EXPENDITURE BY TYPE—*Continued*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83
JUSTICE—								
Department	88,091	82,854	1,733	678	39,336	38,390	129,160	121,922
Canadian Human Rights Commission	6,977	5,987	391	105			7,368	6,092
Commissioner for Federal Judicial Affairs	67,894	60,079	11	33	14,011	12,690	81,916	72,802
Federal Court of Canada	6,560	5,420	215	138			6,775	5,558
Law Reform Commission of Canada	4,746	4,045	31	28			4,777	4,073
Offices of the Information and Privacy Commissioners of Canada	1,228	100	140	97			1,368	197
Supreme Court of Canada	4,668	4,180	113	70	491	462	5,272	4,712
Tax Court of Canada	2,089	1,952	182	5	19	20	2,290	1,977
	182,253	*164,617*	*2,816*	*1,154*	*53,857*	*51,562*	*238,926*	*217,333*
LABOUR—								
Department	69,098	58,085	508	427	35,031	14,638	104,637	73,150
Canada Labour Relations Board	5,437	4,757	35	20			5,472	4,777
Canada Post Corporation	483,009	289,530					483,009	289,530
Canadian Centre for Occupational Health and Safety					4,803	4,537	4,803	4,537
	557,544	*352,372*	*543*	*447*	*39,834*	*19,175*	*597,921*	*371,994*
NATIONAL DEFENCE	5,644,458	5,120,187	1,973,230	1,533,100	354,553	338,677	7,972,241	6,991,964
NATIONAL HEALTH AND WELFARE—								
Department	510,390	445,678	50,216	28,109	21,853,018	18,993,375	22,413,624	19,467,162
Medical Research Council	2,909	2,383	217	15	137,313	110,908	140,439	113,306
	513,299	*448,061*	*50,433*	*28,124*	*21,990,331*	*19,104,283*	*22,554,063*	*19,580,468*
NATIONAL REVENUE—								
Customs and Excise	371,336	342,610	7,012	4,485			378,348	347,095
Taxation	587,385	543,393	16,446	9,455	45	46	603,876	552,894
	958,721	*886,003*	*23,458*	*13,940*	*45*	*46*	*982,224*	*899,989*
PARLIAMENT—								
The Senate	21,580	20,699	734	370	740	777	23,054	21,846
House of Commons	137,748	132,495	6,265	2,668	1,002	994	145,015	136,157
Library of Parliament	9,311	8,481	114	223			9,425	8,704
	168,639	*161,675*	*7,113*	*3,261*	*1,742*	*1,771*	*177,494*	*166,707*
PRIVY COUNCIL—								
Department	43,387	34,164	1,032	1,301	5,662	3,958	50,081	39,423
Canadian Intergovernmental Conference Secretariat	1,885	1,483	7	14			1,892	1,497
Chief Electoral Officer	6,011	8,774	81	117	149	146	6,241	9,037
Commissioner of Official Languages	8,665	6,608	175	51			8,840	6,659
Economic Council of Canada	8,011	7,487	53	63			8,064	7,550
Public Service Staff Relations Board	7,806	7,609	49	97			7,855	7,706
	75,765	*66,125*	*1,307*	*1,643*	*5,811*	*4,104*	*82,973*	*71,872*
PUBLIC WORKS—								
Department	712,390	634,249	186,545	168,292	248,803	210,381	1,147,738	1,012,922
Canada Mortgage and Housing Corporation	1,604,325	1,574,236					1,604,325	1,574,236
National Capital Commission	86,550	82,199					86,550	82,199
	2,403,265	*2,290,684*	*186,545*	*168,292*	*248,803*	*210,381*	*2,838,613*	*2,669,357*
REGIONAL INDUSTRIAL EXPANSION—								
Department	201,596	192,409	3,378	1,478	822,572	742,078	1,027,546	935,965
Cape Breton Development Corporation	110,194	96,356					110,194	96,356
Federal Business Development Bank	77,883	118,471					77,883	118,471
Foreign Investment Review Agency	6,350	5,752	18	69	40	25	6,408	5,846
	396,023	*412,988*	*3,396*	*1,547*	*822,612*	*742,103*	*1,222,031*	*1,156,638*
SCIENCE AND TECHNOLOGY—								
Ministry of State	8,681	7,954	58	197	2,430	2,050	11,169	10,201
National Research Council of Canada	228,814	207,318	76,254	54,193	91,436	75,863	396,504	337,374
Natural Sciences and Engineering Research Council	6,567	5,737			274,621	238,702	281,188	244,439
Science Council of Canada	4,551	3,969	31	35			4,582	4,004
	248,613	*224,978*	*76,343*	*54,425*	*368,487*	*316,615*	*693,443*	*596,018*
SECRETARY OF STATE—								
Department	156,891	146,014	1,665	983	2,589,825	1,962,339	2,748,381	2,109,336
Advisory Council on the Status of Women	2,161	2,041	13	23			2,174	2,064
Public Service Commission	104,277	100,053	1,315	894		6	105,592	100,953
Status of Women—Office of the Co-ordinator	1,669	1,267	77	37			1,746	1,304
	264,998	*249,375*	*3,070*	*1,937*	*2,589,825*	*1,962,345*	*2,857,893*	*2,213,657*
SOCIAL DEVELOPMENT—								
Ministry of State	6,253	130,662	201	203			6,454	130,865
Canadair Limited	550,000	200,000					550,000	200,000
The de Havilland Aircraft of Canada, Limited	300,000	200,000					300,000	200,000
	856,253	*530,662*	*201*	*203*			*856,454*	*530,865*

TABLE 6.3

EXPENDITURE BY TYPE—*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83
SOLICITOR GENERAL—								
Department	19,136	17,557	336	391	8,677	3,508	28,149	21,456
Correctional Service	536,215	488,224	114,675	66,188	1,029	1,415	651,919	555,827
National Parole Board	12,755	12,202	1,050	133			13,805	12,335
Royal Canadian Mounted Police	715,121	638,778	73,816	78,121	12,801	12,151	801,738	729,050
	1,283,227	*1,156,761*	*189,877*	*144,833*	*22,507*	*17,074*	*1,495,611*	*1,318,668*
SUPPLY AND SERVICES—								
Department	219,324	194,843	12,209	23,938	65		231,598	218,781
Statistics Canada	184,221	175,852	4,954	3,947	410	284	189,585	180,083
	403,545	*370,695*	*17,163*	*27,885*	*475*	*284*	*421,183*	*398,864*
TRANSPORT—								
Department	1,781,902	1,572,214	426,401	250,126	581,827	469,942	2,790,130	2,292,282
Canadian Transport Commission	39,115	35,245	546	229	429,484	580,652	469,145	616,126
	1,821,017	*1,607,459*	*426,947*	*250,355*	*1,011,311*	*1,050,594*	*3,259,275*	*2,908,408*
TREASURY BOARD—								
Secretariat	253,323	216,926	72		607	650	254,002	217,576
Comptroller General	10,803	10,929			4	4	10,807	10,933
	264,126	*227,855*	*72*		*611*	*654*	*264,809*	*228,509*
VETERANS AFFAIRS	284,002	264,370	3,052	3,158	1,101,195	1,015,598	1,388,249	1,283,126
Total departmental expenditure	41,263,985	36,200,406	3,580,296	2,713,425	43,770,709	39,362,609	88,614,990	78,276,440

Expenditure by Standard Object

The standard object presentation of expenditure is related to the goods and services acquired, and transfer payments made, by the Government.

A comparative summary of expenditure by standard object is presented in Table 6.4. Additional details are given in Volume II.

Grants, contributions and other transfer payments were the largest category, and accounted for $43,771 million or 49% of total departmental expenditure. Payments included fiscal transfer payments to provinces, $5,466 million; payments under the Public Utilities Income Tax Act, $181 million; payments for hospital insurance, medical care and extended health care, $5,564 million; family allowance payments, $2,327 million; guaranteed income payments, $2,524 million; spouse's allowance payments, $233 million; old age security payments, $7,649 million; Canada Assistance Plan payments, $3,288 million; and, post-secondary education payments, $2,065 million.

Salaries and wages accounted for $10,108 million or 11% of total departmental expenditure. The increase of $773 million was due mainly to higher salary rates.

Public debt charges totalled $18,146 million or 20% of total departmental expenditure. The increase of $1,175 million was due mainly to an increase in unmatured debt.

TABLE 6.4

EXPENDITURE BY STANDARD OBJECT
(in millions of dollars)

		1983-84	1982-83	Increase or decrease (−)	
				Amount	%
Salaries and wages	(1)	10,108	9,335	773	8
Other personnel costs	(1)	1,985	1,827	158	9
Transportation and communications	(2)	1,398	1,262	136	11
Information	(3)	290	208	82	39
Professional and special services	(4)	2,506	2,281	225	10
Rentals	(5)	741	680	61	9
Purchased repair and upkeep	(6)	894	767	127	17
Utilities, materials and supplies	(7)	2,151	2,104	47	2
Construction and acquisition of land, buildings and works	(8)	1,179	843	336	40
Construction and acquisition of machinery and equipment	(9)	2,386	1,778	608	34
Grants, contributions and other transfer payments	(10)	43,771	39,363	4,408	11
Public debt charges	(11)	18,146	16,971	1,175	7
All other expenditure	(12)	8,771	7,596	1,175	15
Total standard objects	(1-12)	94,326	85,015	9,311	11
Less: revenues credited to the votes	(13)	5,711	6,739	−1,028	−15
Total departmental expenditure		88,615	78,276	10,339	13

Details by department can be found in the Introduction of Volume II (Table 3).

SUPPLEMENTARY STATEMENTS

Interest on the Public Debt

Interest on the public debt consists of interest on unmatured debt and on specified purpose accounts.

The increase of $817 million in interest on unmatured debt reflects mainly an increase in this debt, which rose from $115,475 million at March 31, 1983 to $142,126 million at March 31, 1984. The increase in interest on specified purpose accounts was due mainly to increases of $378 million in respect of the superannuation accounts.

A comparative summary of interest on the public debt is presented in Table 6.5. Details of interest on the public debt can be found in Section 14 of this volume.

TABLE 6.5

INTEREST ON THE PUBLIC DEBT
(in millions of dollars)

	1983-84	1982-83	Increase or decrease (-)
Unmatured debt—			
Marketable bonds—			
Payable in Canadian currency	6,183	5,184	999
Payable in foreign currencies—			
United States dollars	187	232	- 45
Deutsche marks	23	39	- 16
Swiss francs	6	7	- 1
Japanese yen	10	9	1
	226	*287*	*- 61*
	6,409	*5,471*	*938*
Canada savings bonds	4,377	4,848	- 471
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	19	17	2
Treasury bills	3,351	2,948	403
Notes and loans payable in foreign currencies—			
United States dollars	174	229	- 55
Deutsche marks		1	- 1
Swiss francs	26	26	
Japanese yen	27	26	1
	227	*282*	*- 55*
	14,383	13,566	817
Specified purpose accounts—			
Superannuation accounts	3,268	2,890	378
Government Annuities Account	77	79	- 2
Canada Pension Plan Account	111	129	- 18
Unemployment Insurance Account	1	2	- 1
Deposit and trust accounts	233	245	- 12
Other	27	22	5
	3,717	*3,367*	*350*
Total	18,100	16,933	1,167

Expenditure under Statutory Authority

The spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. This spending authority does not generally lapse at the end of the year in which it is granted. Expenditure under such authority accounts for more than half of the total departmental expenditure each year.

In 1983-84, expenditure under statutory authority amounted to $54,379 million, accounting for 61% of the total departmental expenditure of $88,615 million.

Table 6.6 presents a comparative summary of these statutory expenditures.

TABLE 6.6

EXPENDITURE UNDER STATUTORY AUTHORITY
(in millions of dollars)

	1983-84			1982-83			Increase or decrease (–)
Interest and other public debt charges			18,146			16,971	1,175
Old age security payments			7,649			7,005	644
Federal-provincial fiscal arrangements and public utilities			5,647			5,378	269
Contributions to the provinces for hospital insurance, medical care and extended health care under Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977			5,564			4,060	1,504
Payments to the provinces under the Canada Assistance Plan			3,288			2,832	456
Government's contribution to the Unemployment Insurance Account			2,714			2,035	679
Guaranteed income supplement payments			2,524			2,416	108
Family allowance payments			2,327			2,231	96
Post-secondary education payments to provinces			2,065			1,532	533
Petroleum compensation			483			597	1,080
Payments to railway and transportation companies pursuant to the Railway Act			359			498	- 139
Excess of expenditures over the revenues of the Canada Post Corporation			305			290	15
Spouse's allowance payments			233			222	11
Grants to municipalities and other taxing authorities			231			206	25
Interest payments under the Canada Student Loans Act			179			137	42
Payments for the movement of grain *re* Western Grain Transportation Act			141				141
Contribution in respect of fishermen's benefits			140			114	26
Contributions under the Crop Insurance Act			134			142	8
Payments in connection with the Western Grain Stabilization Act			122			115	7
Judges' salaries, allowances and annuities			79			71	8
Payments to Federal Business Development Bank			57			99	42
Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act			48			56	- 8
Ministers, Members of Parliament and Senators—Salaries and motor car allowances			41			40	1
Payment to Petro-Canada International Assistance Corporation			39			21	18
Revolving funds			34			3	31
Payments of compensation respecting Public Service Employees and Merchant Seamen			30			22	8
Liabilities under the Small Businesses Loans Act			25			18	7
Purchase of bullion and coinage			23			33	- 10
Petroleum incentives payments						1,809*	- 1,809
Acquisition costs of Massey-Ferguson Limited preferred shares						126	- 126
Superannuation, supplementary retirement benefits, death benefits and other pensions—							
Public Service—							
Government's matching contribution to the Public Service Superannuation Account	349			339			
Statutory payments under the Supplementary Retirement Benefits Act	380			332			
Government's matching contribution to the Canada and Quebec Pension Plans	79			71			
Government's contribution as employer to the Unemployment Insurance Account	147			100			
Government's matching contribution to the Supplementary Retirement Benefits Account	67			56			
Government's matching contribution to the death benefit account	7			6			
Amortization of actuarial deficiency	481			569			
		1,510			1,473		
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt	481			544			
recoveries from revolving funds	34			29			
		515			573		
			995			900	95
Canadian Forces—							
Government's matching contribution to the Canadian Forces Superannuation Account	200			183			
Statutory payments under the Supplementary Retirement Benefits Act	207			178			
Government's contribution as employer to the Unemployment Insurance Account	48			32			
Government's matching contribution to the Canada and Quebec Pension Plans	25			23			
Government's matching contribution to the Supplementary Retirement Benefits Account	21			20			
Government's matching contribution to the death benefit account	2			1			
Amortization of actuarial deficiency	259			307			
		762			744		
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt		259			307		
			503			437	66
Royal Canadian Mounted Police—							
Government's matching contribution to the Royal Canadian Mounted Police Superannuation Account	65			61			
Government's contribution as employer to the Unemployment Insurance Account	11			7			
Government's matching contribution to the Canada and Quebec Pension Plans	6			5			
Statutory payments under the Supplementary Retirement Benefits Act	17			15			
Government's matching contribution to the Supplementary Retirement Benefits Account	6			5			
Amortization of actuarial deficiency	22			21			
		127			114		
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt		22			21		
			105			93	12
Payments under the Defence Services and Royal Canadian Mounted Police Pension Continuation Act			18			18	
All other statutory expenditure			131			199	- 68
Total			54,379			49,532	4,847

* Not a statutory item in 1983-84.

Monthly Expenditure by Major Spending Department

Table 6.7 presents a summary of expenditure by month for 1983-84.

TABLE 6.7

MONTHLY EXPENDITURE BY MAJOR SPENDING DEPARTMENT
(in millions of dollars)

	Finance	National Health and Welfare	National Defence	Employment and Immigration	Energy, Mines and Resources	Transport	Secretary of State	Public Work	Indian Affairs and Northern Development	External Affairs	Other	Total
April, 1983	1,805	1,734	312	188	231	244	178	135	191	111	682	5,811
May	1,936	1,795	403	362	40	145	183	239	99	109	786	6,097
June	2,049	1,784	645	564	120	223	225	241	117	140	956	7,064
July	1,798	1,785	560	386	253	405	193	278	180	134	1,299	7,271
August	1,864	1,834	676	428	245	220	220	220	162	125	880	6,874
September	1,899	1,791	501	342	133	207	218	198	159	119	852	6,419
October	2,011	1,826	647	327	200	210	203	268	161	116	979	6,948
November	1,955	1,828	545	354	239	224	194	205	181	177	925	6,827
December	2,179	1,852	735	353	263	507	229	215	177	119	1,026	7,655
January, 1984	2,013	1,959	540	389	276	239	238	365	178	136	983	7,316
February	1,985	1,952	748	399	287	198	204	219	142	210	933	7,277
March	2,191	2,314	705	451	252	194	361	235	129	285	1,647	8,764
Supplementary	233	100	955	277	919	243	212	21	176	191	965	4,292
Total departmental expenditure	23,918	22,554	7,972	4,820	3,458	3,259	2,858	2,839	2,052	1,972	12,913	88,615

SECTION 7

1983-84
PUBLIC ACCOUNTS

Loans, Investments and Advances

CONTENTS

	Page
Crown corporations and agencies	7.4
Lending institutions	7.4
All other	7.8
Government of Canada financial interest in Crown corporations	7.17
Provincial and territorial governments	7.20
National governments including developing countries	7.25
International organizations	7.28
Veterans' Land Act Fund advances	7.32
Government controlled corporations	7.33
Private sector enterprises	7.35
Miscellaneous	7.40
Allowance for valuation	7.44
Supplementary statement— Recorded uncollected interest	7.45

LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada, acquired through the use of parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, unexpended balances may be carried forward from year to year. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the departmental sections of Volume II.

Loans, investments and advances are recorded at cost and are subject to valuation to reflect estimated losses on realization. Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue as premium and discount on exchange, while net losses are charged to budgetary expenditure of the Department of Finance.

The allowance established to reflect estimated losses on realization of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under Section 54(2)(b) of the Financial Administration Act.

Revenue received during the year on loans, investments and advances, is credited to return on investments. Details of return on investments for loans, investments and advances, are given in Section 14 of this volume. In accordance with stated accounting policies, accrued interest and interest due but not received are not reported as revenue. Table 7.12 gives details of recorded uncollected interest.

Transactions and year-end balances of loans, investments and advances are presented as follows:

—Crown corporations and agencies;

—provincial and territorial governments;

—national governments including developing countries;

—international organizations;

—Veterans' Land Act Fund advances;

—Government controlled corporations;

—private sector enterprises; and,

—miscellaneous.

Transactions and balances are further summarized in Sections 1 and 2 of this volume.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges, i.e. inflow and outflow of transactions. In addition, the term "account(s) without current transactions" has been included in some tables, to provide a link with figures published in the previous year's edition of the Public Accounts, and to show net transactions in accounts which were closed out in the previous year.

TABLE 7.1

LOANS, INVESTMENTS AND ADVANCES

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (-)	
					1984	1983
	$	$	$	$	$	$
Crown corporations and agencies—						
Lending institutions, Table 7.2—						
Canada Deposit Insurance Corporation	140,000,000	140,000,000			- 140,000,000	- 60,000,000
Canada Mortgage and Housing Corporation	10,417,653,670	631,182,011	437,800,000	10,224,271,659	- 193,382,011	29,495,853
Export Development Corporation	923,866,906	146,741,300	152,000,000	929,125,606	5,258,700	40,020,100
Farm Credit Corporation	4,121,553,445	263,966.228	642,200,000	4,499,787,217	378,233,772	394,448,013
Federal Business Development Bank	886,000,000	172,000,000		714,000,000	- 172,000,000	- 145,000,000
	16,489,074,021	*1,353,889,539*	*1,232,000,000*	*16,367,184,482*	*- 121,889,539*	*258,963,966*
All other Crown corporations and agencies, Table 7.3—						
Air Canada	591,756,036	16,908,864		574,847,172	- 16,908,864	- 15,744,897
Atomic Energy of Canada Limited	870,162,758	41,744,101	4,800,000	833,218,657	- 36,944,101	- 3,314,634
Canada Development Investment Corporation	396,158,315	500,000		395,658,315	- 500,000	396,158,315
Canadian National Railways	2,793,838,716	7,414,121	69,032,000	2,855,456,595	61,617,879	40,559,981
Petro-Canada	2,029,771,853		612,500,000	2,642,271,853	612,500,000	457,000,000
Other	1,693,253,012	953,097,492	789,928,421	1,530,083,941	- 163,169,071	- 101,331,389
	8,374,940,690	*1,019,664,578*	*1,476,260,421*	*8,831,536,533*	*456,595,843*	*773,327,376*
Total Crown corporations and agencies	24,864,014,711	2,373,554,117	2,708,260,421	25,198,721,015	334,706,304	1,032,291,342
Other loans, investments and advances—						
Provincial and territorial governments, Table 7.5	1,249,347,818	142,236,298	106,479,372	1,213,590,892	- 35,756,926	41,488,081
National governments including developing countries, Table 7.6	4,047,579,233	82,748,957	249,900,967	4,214,731,243	167,152,010	273,256,147
International organizations, Table 7.7	2,917,457,944	820,525	389,602,140	3,306,239,559	388,781,615	332,544,897
Less: notes payable, Table 7.7	1,099,339,618	358,288,601	304,860,043	1,152,768,176	53,428,558	119,722,084
	1,818,118,326	*359,109,126*	*694,462,183*	*2,153,471,383*	*335,353,057*	*212,822,813*
Veterans' Land Act Fund advances less allowance for conditional benefits, Table 7.8	255,178,600	47,302,338	16,036,494	223,912,756	- 31,265,844	- 27,632,365
Government controlled corporations, Table 7.9	400,254,270	147,122	28,501,000	428,608,148	28,353,878	- 87,558,560
Private sector enterprises, Table 7.10	321,432,775	19,218,632	132,993,637	435,207,780	113,775,005	55,307,078
Miscellaneous, Table 7.11	288,030,031	535,800,518	548,551,409	300,780,922	12,750,891	20,737,647
Total other loans, investments and advances	8,379,941,053	1,186,562,991	1,776,925,062	8,970,303,124	590,362,071	488,420,841
	33,243,955,764	3,560,117,108	4,485,185,483	34,169,024,139	925,068,375	1,520,712,183
Less: allowance for valuation	4,000,000,000	1,700,000,000		5,700,000,000	1,700,000,000	1,500,000,000
Total	29,243,955,764	5,260,117,108	4,485,185,483	28,469,024,139	- 774,931,625	20,712,183

CROWN CORPORATIONS AND AGENCIES

Loans and advances to, and investments in, Crown corporations and agencies represent the balance of financial claims held by the Government against corporations for working capital, capital expenditure and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation is ultimately accountable to Parliament, through a Minister of the Crown, for the conduct of its affairs. Most of the Crown corporations listed in the Schedules to the Financial Administration Act are agents of Her Majesty in right of Canada. This power is granted in one of the following ways:

(i) designation by Parliament, through a special act of incorporation;
(ii) statutory authorization; and,
(iii) proclamation by the Government Companies Operation Act.

Financial statements of Crown corporations and agencies listed in Schedules C and D of the Financial Administration Act can be found in Volume III. Information on Schedule B corporations can be found in departmental sections of Volume II.

Lending Institutions

Table 7.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations and agencies providing financial assistance.

TABLE 7.2

CROWN CORPORATIONS AND AGENCIES—LENDING INSTITUTIONS

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (-)	
					1984	1983
	$	$	$	$	$	$
Canada Deposit Insurance Corporation	140,000,000	140,000,000			- 140,000,000	- 60,000,000
Canada Mortgage and Housing Corporation—						
Capital stock	25,000,000			25,000,000		
Housing	6,687,289,551	350,049,387	199,500,000	6,536,740,164	- 150,549,387	- 11,588,647
Real estate	67,065,451	14,911,776	13,000,000	65,153,675	- 1,911,776	612,835
Joint projects	1,186,804,105	70,488,766	190,500,000	1,306,815,339	120,011,234	114,696,784
Urban renewal scheme	29,686,454	4,035,907	3,500,000	29,150,547	- 535,907	- 2,381,696
Student housing projects	390,146,096	8,664,455		381,481,641	- 8,664,455	- 6,541,414
Sewage treatment projects	1,132,817,807	33,625,975	13,000,000	1,112,191,832	- 20,625,975	2,295,802
Mortgage and loan purchase fund	277,135	277,135			- 277,135	- 398,957
Mortgage insurance fund	314,300,000	25,000,000	18,300,000	307,600,000	- 6,700,000	- 15,000,000
Ownership assistance	584,267,071	124,128,610		460,138,461	- 124,128,610	- 52,198,854
	10,417,653,670	*631,182,011*	*437,800,000*	*10,224,271,659*	*- 193,382,011*	*29,495,853*
Export Development Corporation—						
Capital stock	460,000,000		152,000,000	612,000,000	152,000,000	108,000,000
Capital surplus	25,000,000	25,000,000			- 25,000,000	
Loans	438,866,906	121,741,300		317,125,606	- 121,741,300	- 67,979,900
	923,866,906	*146,741,300*	*152,000,000*	*929,125,606*	*5,258,700*	*40,020,100*
Farm Credit Corporation—						
Capital stock	166,033,000		23,900,000	189,933,000	23,900,000	23,185,000
Notes	3,939,754,112	259,567,276	616,300,000	4,296,486,836	356,732,724	372,071,966
Farm syndicates loan fund	15,766,333	4,398,952	2,000,000	13,367,381	- 2,398,952	- 808,953
	4,121,553,445	*263,966,228*	*642,200,000*	*4,499,787,217*	*378,233,772*	*394,448,013*
Federal Business Development Bank—						
Capital stock	294,000,000			294,000,000		26,000,000
Loans	592,000,000	172,000,000		420,000,000	- 172,000,000	- 171,000,000
	886,000,000	*172,000,000*		*714,000,000*	*- 172,000,000*	*- 145,000,000*
Total	16,489,074,021	1,353,889,539	1,232,000,000	16,367,184,482	- 121,889,539	258,963,966

Canada Deposit Insurance Corporation

The Corporation was established under the Canada Deposit Insurance Corporation Act, to provide insurance, up to $60,000 per depositor per institution, on deposits with federal member institutions and approved provincial institutions.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed in Schedule D of the Financial Administration Act.

Section 37 of the Act provides that the Minister of Finance, with the approval of the Governor in Council, may advance to the Corporation amounts by way of loans on such terms and conditions as the Governor in Council may determine. The aggregate of such loans authorized to be outstanding at any time is $1,500,000,000.

During the year, the loan was repaid with interest of $5 million.

Canada Mortgage and Housing Corporation

The Corporation was established under the Canada Mortgage and Housing Corporation Act, to promote the construction of new houses, the repair and modernization of existing houses, the improvement of housing and living conditions in Canada, and to promote the development of communities through the provision of infrastructure facilities.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works, and is listed in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance of $1,604.2 million from budgetary appropriations. It paid interest of $894 million and transferred $47 million of profit to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 17 of the Canada Mortgage and Housing Corporation Act.

Housing

Advances have been made to enable the Corporation to lend money under the following sections of the National Housing Act:

(*a*) Section 15—to any person to assist in
   (i) the construction, purchase or improvement of a low-rental housing project;
   (ii) the purchase of existing buildings and the land upon which they are situated and their conversion into a low-rental housing project; or,
   (iii) the conversion of existing buildings into a low-rental housing project;

(*b*) Section 16—to an incorporated company engaged in the mining, lumbering, logging or fishing industry, to assist in the construction of low or moderate-cost housing projects in areas or localities that are adjacent to or connected with the operations of the borrower;

(*c*) Section 58—to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and,

(*d*) Section 59—to Indians to assist in the purchase, improvement or construction of housing projects on Indian reserves.

The advances bear interest at rates from 3.5% to 16.075% per annum, are repayable over 18 to 50 years, with final instalments between September 30, 1997 and September 30, 2033.

Real estate

Section 55 of the National Housing Act authorizes advances to: (*a*) acquire land or housing projects by way of purchase, lease or otherwise; (*b*) install services in and effect improvements to or in respect of land acquired, and develop and lay out such land for housing purposes; (*c*) construct, convert or improve housing projects; and, (*d*) acquire building materials and equipment and other personal property for use in connection with housing projects.

During the year, additional advances were authorized by Public Works Votes L75 and L75b, Appropriation Acts No 1, No 2 and No 3, 1983-84.

The advances bear interest at rates from 9.525% to 16.157% per annum, are repayable over 50 years, with the final instalment on December 31, 2032.

Joint projects

Section 40 of the National Housing Act authorizes advances to undertake projects jointly with the government of any province or any agency thereof, for (*a*) the acquisition and development of land for housing purposes or for any purpose incidental thereof; (*b*) the construction of housing projects or housing accommodation of the hostel or dormitory type for sale or for rent; and, (*c*) the acquisition, improvement and conversion of existing buildings for a housing accommodation of the hostel or dormitory type.

The advances bear interest at rates from 5% to 17.96% per annum, are repayable over 25 to 50 years, with final instalments between March 31, 2005 and September 30, 2033.

Urban renewal scheme

Advances have been made to enable the Corporation to lend money under Section 25 of the National Housing Act, to a province or municipality, to assist in the implementation of an urban renewal scheme.

The advances bear interest at rates from 5.31% to 8.75% per annum, are repayable over 20 to 50 years, with final instalments between December 31, 1984 and December 31, 1997.

Student housing projects

Advances have been made to enable the Corporation to lend money under Section 47 of the National Housing Act, to a province or agency thereof, a municipality or agency thereof, a hospital, school board, university, college, cooperative association or charitable corporation, to assist in (*a*) the construction, acquisition or improvement of a student housing project; (*b*) the acquisition of existing buildings and their conversion into a student housing project; or, (*c*) the conversion of existing buildings into a student housing project.

The advances bear interest at rates from 5% to 10.054% per annum, are repayable over 20 to 50 years, with final instalments between September 30, 1993 and December 31, 2031.

Sewage treatment projects

Advances have been made to enable the Corporation to lend money under Section 51 of the National Housing Act, to any province, municipality or municipal sewerage corporation, to assist in the establishment or expansion of a sewage treatment project, and in the construction of a trunk storm sewer system.

The advances bear interest at rates from 5% to 10.376% per annum, are repayable over 18 to 50 years, with final instalments between September 30, 1993 and December 31, 2030.

Mortgage and loan purchase fund

Advances were made to enable the Corporation to lend money under Section 10(1)(b) of the National Housing Act, to holders of National Housing Act insured mortgages.

A payment of an advance under Section 10(3) of the National Housing Act was not to be greater than the amount by which $100,000,000 exceeded the total amount of advances charged to the mortgage and loan purchase fund, less the total amount of moneys paid by the Corporation pursuant to Section 10(2) of the Act.

During the year, the advances were repaid in full.

Mortgage insurance fund

Advances have been made, pursuant to Section 9(6) of the National Housing Act, to enable the Corporation to discharge its obligations under Section 8 of the Act.

The advances bear interest at rates from 11.875% to 18.375% per annum, are repayable over 1 to 5 years, with final instalments between December 21, 1984 and March 31, 1985.

Ownership assistance

Advances have been made to enable the Corporation to lend money under Section 34.15 of the National Housing Act, to assist in (*a*) the construction of a house or a condominium unit by a person who owns the house or condominium unit and intends to occupy the house, one of the family housing units thereof or the condominium unit, or by a builder who intends to sell the house or condominium unit to a person who will own and occupy the house, one of the family housing units thereof, or the condominium unit; or, (*b*) the acquisition of a house or condominium unit by a prospective qualified owner.

The advances bear interest at rates from 7.625% to 9.625% per annum, are repayable over 20 to 50 years, with final instalments between December 31, 1992 and March 31, 1996.

Export Development Corporation

The Corporation was established under the Export Development Act, to facilitate and develop export trade by the provision of loans, insurance, guarantees and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Secretary of State for External Affairs, and is listed in Schedule D of the Financial Administration Act.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 11 of the Export Development Act.

During the year, the Government subscribed for 1,270,000 additional shares for a total value of $127 million. In addition, the Export Development Act authorized the conversion into capital stock of the balance of $25,000,000 in the capital surplus account. As a result of the conversion, the Government was issued 250,000 shares with a par value of $100 each.

Capital surplus

During the year, the Export Development Act authorized the conversion into capital stock of the balance of $25,000,000.

Loans

Loans to the Corporation are authorized by Sections 12 and 13 of the Export Development Act. Pursuant to Section 12, the Corporation may borrow money from public and private sources by any means, including the issue and sale of bonds, debentures, notes or other evidences of indebtedness of the Corporation. Pursuant to Section 13, loans to the Corporation may be made out of the Consolidated Revenue Fund on terms and conditions fixed by the Minister of Finance.

Section 14 limits the Corporation's outstanding borrowings under Sections 12 and 13 to an amount equal to ten times the aggregate of the paid-in capital of the Corporation from time to time and the retained earnings, if any, determined according to the most recent statements of accounts of the Corporation for a financial year, that have been audited by the Auditor General of Canada.

For the purposes of the Export Development Act, Section 31 also authorizes the making of loans by the Government of Canada through the Corporation. These loans are administered by the Corporation on behalf of the Government and are reported further in this section under "National governments including developing countries" and "Private sector enterprises".

The loans bear interest at rates from 5.5% to 9.5% per annum, are repayable over 4 to 15 years, with final instalments between April 15, 1984 and October 15, 1998.

During the year, receipts and other credits included loan repayments of $120,304,300 and a valuation adjustment of $1,437,000 in respect of loans totalling $8,500,000 US. The Corporation paid interest of $33 million to the Government.

Farm Credit Corporation

The Corporation was established under the Farm Credit Act, to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance of $10.3 million from budgetary appropriations.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 12 of the Farm Credit Act.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to Section 13 of the Act, to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twenty-five times the capital of the Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 20 years, bearing interest at rates from 11.25% to 15.75% per annum, with final instalments between July 1, 1993 and July 1, 2003, $1,899,035,757;

(*b*) repayable over 20 years, bearing interest at rates from 7.75% to 9.75% per annum, with final instalments between July 1, 1990 and July 1, 2000, $1,633,078,034;

(*c*) repayable over 20 years, bearing interest at rates from 5.25% to 7.5% per annum, with final instalments between December 1, 1985 and July 1, 1996, $685,490,784;

(*d*) repayable over 19 years, bearing interest at rates from 5.25% to 6% per annum, with final instalments between December 1, 1985 and July 1, 1986, $68,704,668; and,

(*e*) repayable over 25 years, bearing interest at rates from 4% to 5.75% per annum, with final instalments between June 30, 1984 and June 30, 1986, $10,176,593.

During the year, the Corporation paid interest of $406 million to the Government.

Farm syndicates loan fund

Advances have been made by the Minister of Finance, pursuant to Section 8 of the Farm Syndicates Credit Act, to enable the Corporation to make loans. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate for:

(*a*) the purchase of farm machinery;

(*b*) the purchase, erection or improvement of buildings; or,

(*c*) the purchase or improvement of land on which buildings are or are to be erected for use primarily by the syndicate or its members, in their farming operations.

Section 8 of the Act limits total advances which may be outstanding to $25,000,000.

The advances bear interest at rates from 8% to 15.5% per annum, are repayable over 5 years, with final instalments between July 1, 1984 and July 1, 1989.

During the year, the Corporation paid interest of $2 million to the Government.

Federal Business Development Bank

The Corporation was incorporated under the Federal Business Development Bank Act, to promote and assist in the establishment and development of business enterprises in Canada, by providing financial assistance, management counselling, management training information and advice, and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance of $77.9 million from budgetary appropriations.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Sections 28 and 52 of the Federal Business Development Bank Act.

Loans

Loans have been made to the Corporation, pursuant to Section 30 of the Federal Business Development Bank Act, to enable it to achieve its objectives.

The loans bear interest at rates from 8.125% to 10.125% per annum, are repayable over 1 to 9 years, with final instalments between April 1, 1984 and August 1, 1988.

During the year, the Corporation paid interest of $50 million to the Government.

All Other Crown Corporations and Agencies

Table 7.3 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations and agencies engaged in activities other than providing financial assistance.

TABLE 7.3

ALL OTHER CROWN CORPORATIONS AND AGENCIES

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (–) 1984	Net increase or decrease (–) 1983
	$	$	$	$	$	$
Air Canada—						
Capital stock	329,009,000			329,009,000		
Consolidated loan	249,553,968	16,567,068		232,986,900	– 16,567,068	– 15,429,325
Winnipeg maintenance hangar	13,193,068	341,796		12,851,272	– 341,796	– 315,572
	591,756,036	*16,908,864*		*574,847,172*	*– 16,908,864*	*– 15,744,897*
Atomic Energy of Canada Limited—						
Capital stock	15,000,000			15,000,000		
Contributed capital	149,159,473			149,159,473		
Housing	6,564,682	509,204		6,055,478	– 509,204	– 484,133
Bruce heavy water plant	125,728,700	8,733,558		116,995,142	– 8,733,558	– 8,467,146
Commercial products division	3,731,469	425,699		3,305,770	– 425,699	– 397,426
Gentilly II nuclear power station	151,000,000			151,000,000		
Heavy water inventory	72,500,000			72,500,000		– 1,500,000
Isotope production building	10,700,000		900,000	11,600,000	900,000	3,900,000
Isotope production equipment	3,800,000		3,900,000	7,700,000	3,900,000	3,800,000
Lepreau nuclear station	299,400,000			299,400,000		
Sheridan Park engineering design office	678,434	175,640		502,794	– 175,640	– 165,929
Uranium concentrate	11,900,000	11,900,000			– 11,900,000	
Working capital	20,000,000	20,000,000			– 20,000,000	
	870,162,758	*41,744,101*	*4,800,000*	*833,218,657*	*– 36,944,101*	*– 3,314,634*
Canada Development Investment Corporation—						
Capital stock	395,658,315			395,658,315		395,658,315
Loan	500,000	500,000			– 500,000	500,000
	396,158,315	*500,000*		*395,658,315*	*– 500,000*	*396,158,315*
Canadian National Railways—						
Capital stock	2,550,745,732		69,032,000	2,619,777,732	69,032,000	47,368,000
Consolidated loan	228,915,820	7,385,808		221,530,012	– 7,385,808	– 6,779,615
Yarmouth Bar Harbour ferry services	73,524	24,508		49,016	– 24,508	– 24,508
Canadian Government Railways— Working capital	14,103,640	3,805		14,099,835	– 3,805	– 3,896
	2,793,838,716	*7,414,121*	*69,032,000*	*2,855,456,595*	*61,617,879*	*40,559,981*
Petro-Canada—						
Capital stock—Common	2,439,446,981		886,907,340	3,326,354,321	886,907,340	1,839,446,981
Preferred	972,771,853			972,771,853		
Loans	226,444,261	274,407,340	47,963,079		– 226,444,261	– 484,489,455
Less: amount recorded as investments of the Canadian Ownership Account (see Section 8 of this volume)	1,608,891,242	274,407,340	322,370,419	1,656,854,321	47,963,079	897,957,526
	2,029,771,853		*612,500,000*	*2,642,271,853*	*612,500,000*	*457,000,000*
	6,681,687,678	66,567,086	686,332,000	7,301,452,592	619,764,914	874,658,765

TABLE 7.3

ALL OTHER CROWN CORPORATIONS AND AGENCIES—*Concluded*

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (–) 1984	Net increase or decrease (–) 1983
	$	$	$	$	$	$
Other—						
Bank of Canada	5,920,000			5,920,000		
Canada Ports Corporation	357,273,524	223,687,266	4,881,253	138,467,511	- 218,806,013	13,867,101
Saint John Harbour Bridge Authority	14,490,034	88,493		14,401,541	- 88,493	- 82,757
	371,763,558	*223,775,759*	*4,881,253*	*152,869,052*	*- 218,894,506*	*13,784,344*
Canadian Arsenals Limited	3,500,000			3,500,000		
Canadian Broadcasting Corporation	33,000,000			33,000,000		
Canadian Commercial Corporation	10,000,000			10,000,000		
Canadian Dairy Commission	263,996,158	530,758,000	346,095,842	79,334,000	- 184,662,158	183,997,320
Canadian Film Development Corporation	9,089,640	17,328,961	17,292,596	9,053,275	- 36,365	- 609,770
Canadian National (West Indies) Steamships Ltd—						
Capital stock	976			976		
Advances	324,024			324,024		
	325,000			*325,000*		
Canadian Patents and Development Limited	296,199			296,199		
Canadian Saltfish Corporation	8,406,000	16,312,500	22,000,000	14,093,500	5,687,500	6,675,000
Cape Breton Development Corporation			11,368,288	11,368,288	11,368,288	
Eldorado Nuclear Limited	5,000,000	5,000,000			- 5,000,000	- 9,700,000
Freshwater Fish Marketing Corporation	18,042,041	45,251,793	37,550,000	10,340,248	- 7,701,793	- 285,546
Loto Canada Inc	1			1		
Montreal Port Corporation		282,931	141,948,919	141,665,988	141,665,988	
National Capital Commission	31,122,378	18,522		31,103,856	- 18,522	- 9,751,591
Northern Canada Power Commission—						
Northern Canada Power Commission Act, Section 15	207,237,774	105,759,645	127,342,497	228,820,626	21,582,852	31,136,207
Northern Canada Power Commission Act, Section 14	50,000			50,000		
Working capital	7,500,000			7,500,000		
	214,787,774	*105,759,645*	*127,342,497*	*236,370,626*	*21,582,852*	*31,136,207*
Northern Transportation Company Limited—						
Capital stock	24,900,000			24,900,000		
Loans	33,433,856	3,157,078		30,276,778	- 3,157,078	- 3,028,626
	58,333,856	*3,157,078*		*55,176,778*	*- 3,157,078*	*- 3,028,626*
Royal Canadian Mint	16,204,160	1,971,785		14,232,375	- 1,971,785	- 2,131,785
St Lawrence Seaway Authority, The	624,950,000			624,950,000		
Teleglobe Canada	9,216,238	3,341,646		5,874,592	- 3,341,646	- 3,170,065
Uranium Canada, Limited	9			9		
Vancouver Port Corporation		138,872	81,449,026	81,310,154	81,310,154	
VIA Rail Canada Inc	9,300,000			9,300,000		
Account without current transactions						- 308,246,877
	1,693,253,012	953,097,492	789,928,421	1,530,083,941	- 163,169,071	- 101,331,389
Total	8,374,940,690	1,019,664,578	1,476,260,421	8,831,536,533	456,595,843	773,327,376

Air Canada

The Corporation was incorporated under the Air Canada Act, to provide scheduled domestic and international air services to North America, the British Isles, continental Europe and the Caribbean.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Schedule D of the Financial Administration Act.

During the year, the Corporation paid interest of $19 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Consolidated loan

The loan, consolidated in 1978-79, bears interest at the rate of 7.243% per annum, is repayable over 15 years in semi-annual instalments due April 13 and October 13, with the final instalment on April 13, 1993.

Winnipeg maintenance hangar

Loans have been made for the purpose of constructing a line maintenance hangar at Winnipeg, Manitoba.

The loan, consolidated in 1980-81, bears interest at the rate of 8.31% per annum, is repayable over 20 years in equal annual instalments due January 1, with the final instalment on December 31, 2001.

Atomic Energy of Canada Limited

The Corporation was established by the Atomic Energy Control Act and the Canada Corporations Act, and continued under the Canada Business Corporations Act, to develop the utilization of atomic energy for peaceful purposes. It also promotes, assists and performs research and development in support of the use of atomic energy that will meet near and long-term Canadian needs for low cost energy, and will be commercially attractive to other countries, and which will widen and improve the practical application of atomic energy in fields such as industry, agriculture and medicine.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $336.3 million from budgetary appropriations. It paid interest of $44 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Contributed capital

Contributed capital resulted from the conversion of indebtedness, in the 1977-78 fiscal year.

Housing

Loans have been made to finance the construction of housing near the Whiteshell Nuclear Research Establishment.

The loans bear interest at rates from 3.5% to 8.5% per annum, are repayable in equal monthly instalments over 30 years, with final instalments between December 31, 1984 and June 30, 2003.

Bruce heavy water plant

Loans have been made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario.

The loans bear interest at rates from 6.687% to 8.5% per annum, are repayable in equal monthly instalments over 17 years, with the final instalment on December 31, 1992.

Commercial products division

Loans have been made to finance the construction of manufacturing facilities and a laboratory at South March, Ontario.

The loans bear interest at rates from 6.687% to 7.625% per annum, are repayable in equal monthly instalments over 20 years, with final instalments between May 31, 1988 and September 30, 1992.

Gentilly II nuclear power station

Loans have been made to finance a share in the construction of the CANDU-PHW 600 generating station at Gentilly, under an agreement with the Province of Quebec and Hydro-Quebec.

All outstanding loans were consolidated on April 7, 1983. The consolidated loan bears interest at the rate of 9.18% per annum, is repayable over 25 years in equal annual instalments starting April 7, 1984 and ending April 7, 2008.

Heavy water inventory

Loans have been made to finance the production and purchase of heavy water for lease or resale to Canadian and foreign users.

The loans bear interest at rates from 9.125% to 10.125% per annum, are repayable at the end of 10 years with the final repayment on January 1, 1988. Semi-annual instalments of interest are payable on May 1 and November 1.

Isotope production building

Loans have been made to assist in the construction of an isotope production building.

During the year, additional loans were authorized by Energy, Mines and Resources Vote L60, Appropriation Acts No 1 and No 2, 1983-84.

The loans bear interest at rates from 13.75% to 16.125% per annum. A renewal/consolidation note will be issued on the in-service date or April 1, 1984, whichever is earlier.

Isotope production equipment

Loans have been made to assist in the purchase of new equipment.

During the year, additional loans were authorized by Energy, Mines and Resources Vote L65, Appropriation Acts No 1 and No 2, 1983-84.

The loans bear interest at rates from 11% to 11.875% per annum. A renewal/consolidation note will be issued on the in-service date or April 1, 1984, whichever is earlier.

Lepreau nuclear station

Loans have been made to finance a share in the construction of the nuclear generating station at Lepreau.

The loan, consolidated in 1980-81, bears interest at the rate of 9.706% per annum, is repayable over 25 years in equal annual instalments starting April 1, 1984 and ending April 1, 2008.

Sheridan Park engineering design office

Loans have been made to finance the construction of office facilities.

The loans bear interest at rates from 5.625% to 6% per annum, are repayable in equal monthly instalments over 20 years, with the final instalment on October 31, 1986.

Uranium concentrate

Loans were made to finance the purchase of uranium concentrate for lease to Argentina.

During the year, the loans were repaid in full.

Working capital

Advances were made for working capital purposes.

The total amount authorized to be outstanding at any time was $20,000,000.

During the year, the advances were repaid in full.

Canada Development Investment Corporation

The Corporation was incorporated under the Canada Business Corporations Act, to:

(*a*) assist in the creation or development of businesses, resources, properties and industries of Canada;

(*b*) expand, widen and develop opportunities for Canadians to participate in the economic development of Canada through the application of their skills and capital in any activities carried on by the Corporation;

(*c*) invest in the shares or securities of any corporation owning property or carrying on business related to the economic interests of Canada;

(*d*) invest in ventures or enterprises, including the acquisition of property, likely to benefit Canada; and,

(*e*) carry out all activities in the best interests of Canada, operating in a commercial manner.

The Corporation is an agent of Her Majesty, reports through the Minister of State for Social Development, and is listed in Schedule D of the Financial Administration Act.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account. The balance in the account represents the value of 100 common shares of the Corporation without nominal or par value.

Loan

A loan of $500,000 was made to the Corporation for working capital purposes.

During the year, the loan was repaid in full.

Canadian National Railways

The Corporation was established under the Canadian National Railways Act, to provide, operate and manage a national system of railways.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance of $323.6 million from budgetary appropriations.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

During the year, 138,064 additional common shares amounting to $69,032,000 were purchased under the authority of Transport Votes L95 and L95b, Appropriation Acts No 1, No 2 and No 3, 1983-84.

Consolidated loan

The loan, consolidated in 1978-79, bears interest at the rate of 8.75% per annum, is repayable over 20 years in semi-annual instalments due June 30 and December 30, with the final instalment on June 30, 1998.

During the year, the Corporation paid interest of $20 million to the Government.

Yarmouth Bar Harbour ferry services

Recoverable advances have been made for the completion of the ferry terminal at Bar Harbour, Maine, USA.

The non-interest bearing advances are repayable at $24,508 per year over 11 years, with the final instalment on December 28, 1986.

Canadian Government Railways—Working capital

Advances have been made for working capital purposes.

The interest-free advances have no repayment dates.

Petro-Canada

The Corporation was established under the Petro-Canada Act, to:

(*a*) engage in exploration for, and development of, hydrocarbons and other types of fuel or energy;

(*b*) engage in research and development projects relating to fuel and energy resources;

(*c*) import, produce, transport, distribute, refine and market hydrocarbons of all descriptions;

(*d*) produce, distribute, transport and market other fuels and energy; and,

(*e*) engage or invest in ventures or enterprises related to the exploration, production, importation, distribution, refining and marketing of fuel, energy and related resources.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance of $76.8 million from budgetary appropriations.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Sections 5, 22, 24.1 and 25 of the Petro-Canada Act.

During the year, the Government purchased 6,125 common shares with a par value of $100,000 each. In addition, pursuant to Section 24.1(1)(a) of the Act, the Government acquired 2,737 common shares through a conversion of $274,407,340 of non-interest bearing notes. These notes were issued in connection with funds received by the Corporation from the Canadian Ownership Account (see Section 8 of this volume), established by Energy, Mines and Resources Vote 5c, Appropriation Act No 4, 1980-81. For reporting purposes, the amount recorded as investments of the Canadian Ownership Account is deducted from this account.

Loans

This account reports advances to Petro-Canada to finance the acquisition of Petro-Canada Enterprises Inc, in accordance with Energy, Mines and Resources Vote 5c, Appropriation Act No 4, 1980-81. During the year, $47,963,079 was advanced to the Corporation for this purpose from the Canadian Ownership Account in exchange for non-interest bearing convertible notes. Advances received by the Corporation were converted into common shares of the Corporation in the amount of $274,407,340. The remaining loans are reported as a deduction from the Canadian Ownership Account (see Section 8 of this volume).

Bank of Canada

The Bank of Canada was established under the Bank of Canada Act, to regulate credit and currency, in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by Section 17 of the Act. An amount of $5,000,000 represents the par value of 100,000 shares, and the remaining balance of $920,000 represents premiums paid in respect of the acquisition, in 1938, of shares held by the public.

All profits of the Bank are remitted to the Government. In 1983-84, the profit of the Bank was $1,744 million.

Canada Ports Corporation

The Corporation was established under the Canada Ports Corporation Act, to administer, manage and control Canadian harbours as provided in the Canada Ports Corporation Act, and any other harbour, work or property of Canada transferred by the Governor in Council.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $19 million from budgetary appropriations.

Under the authority of the Canada Ports Corporation Act, loans are made to finance capital expenditures of various harbours under the jurisdiction of the Canada Ports Corporation. A summary of the balances and transactions for the loans made to various harbours follows:

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984
	$	$	$	$
Belledune	2,278,235	34,376		2,243,859
Halifax	25,555,762			25,555,762
Montreal	141,948,920	141,948,920		
Vancouver	81,449,026	81,449,026		
Prince Rupert	27,084,979			27,084,979
Sept-Îles	2,977,437			2,977,437
Churchill	13,693,573			13,693,573
Saint John, NB	59,829,697	196,959	4,881,253	64,513,991
St John's, Nfld	1,697,252	39,778		1,657,474
Chicoutimi	758,643	18,207		740,436
	357,273,524	223,687,266	4,881,253	138,467,511

Effective July 1, 1983, the Port of Montreal and the Port of Vancouver were established as local port corporations under the names of Montreal Port Corporation and Vancouver Port Corporation. In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity related to these two ports were transferred to the two new corporations.

During the year, additional loans were authorized by Transport Vote L40, Appropriation Acts No 1 and No 2, 1983-84.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing loans having an indefinite maturity date, and requiring no principal repayments, $108,250,174;

(*b*) interest-bearing loans at rates from 6.44% to 12.43% per annum, repayable over 20 years in equal annual instalments due December 31, with the final instalment on December 31, 2000, $10,426,610;

(*c*) interest-bearing loans at the rate of 15.625% per annum, repayable over 20 years in equal annual instalments due December 31, with the final instalment on December 31, 2002, $524,105;

(*d*) interest-bearing loans at the rate of 15.125% per annum, repayable over 20 years in equal annual instalments due December 31, with the final instalment on December 31, 2002, $7,275,348;

(*e*) interest-bearing loans at the rate of 11.125% per annum, repayable over 10 years in equal annual instalments due December 31, with the final instalment on December 31, 1993, $4,852,000;

(*f*) interest-bearing loans at the rate of 11% per annum, repayable over 10 years in equal annual instalments due December 31, with the final instalment on December 31, 1993, $2,258,021; and,

(*g*) interest-bearing loans at the rate of 11.875% per annum, repayable over 10 years in equal annual instalments due December 31, with the final instalment on December 31, 1994, $4,881,253.

During the year, the Corporation paid interest of $1 million to the Government.

Saint John Harbour Bridge Authority

Loans have been made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, requires that debentures issued by the Authority and acquired by the Canada Ports Corporation shall be related exclusively to the financing of the total capital costs of the bridge (see also Table 7.10, Private Sector Enterprises).

The loans bear interest at rates from 6.687% to 8.5% per annum, are repayable over 50 to 51 years in equal semi-annual instalments due January 1 and July 1, with final instalments between January 1, 2020 and January 1, 2021.

During the year, the Authority paid interest of $1 million to the Government.

Canadian Arsenals Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs and related ammunition products.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed in Schedule C of the Financial Administration Act.

Advances have been made to provide working capital to the Corporation.

The advances are non-interest bearing and have no fixed repayment dates.

Canadian Broadcasting Corporation

The Corporation was established under the Broadcasting Act, to provide a national broadcasting service in both official languages, and an international broadcasting service predominantly Canadian in content and character.

The Corporation is an agent of Her Majesty, reports through the Minister of Communications, and is listed in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance of $815.3 million from budgetary appropriations.

Advances have been made to the Corporation, for purposes of working capital. The total amount authorized to be outstanding at any time is $33,000,000.

The advances bear no interest and are repayable using the amounts on hand (cash and marketable securities) which, at any time, are in excess of what is required by the Corporation for working capital purposes.

Canadian Commercial Corporation

The Corporation was established under the Canadian Commercial Corporation Act, to assist in the development of international trade, assist persons in obtaining goods from outside Canada, and dispose of goods available for export.

The Corporation is an agent of Her Majesty, reports through the Secretary of State for External Affairs, and is listed in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $17.2 million from budgetary appropriations.

Section 8(1) of the Act states that advances not exceeding in the aggregate $10,000,000 may be made available to the Corporation as paid-in capital.

Canadian Dairy Commission

The Corporation was established under the Canadian Dairy Commission Act, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $5.5 million from budgetary appropriations.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is $300,000,000.

The loans bear interest at rates from 10.125% to 10.375% per annum, and are repayable within 1 year.

During the year, the Corporation paid interest of $31 million to the Government.

Canadian Film Development Corporation

The Corporation was established under the Canadian Film Development Corporation Act, to foster and promote the development of a feature film industry in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Communications, and is listed in Schedule C of the Financial Administration Act.

During the year, the amount originally appropriated under Section 18(1) of the Act was increased to $57,302,000 under the authority of Communications Vote 55, Appropriation Acts No 1 and No 2, 1983-84.

During the year, the Corporation received financial assistance of $16.3 million from budgetary appropriations.

The advances are non-interest bearing and have no fixed terms of repayment.

Canadian National (West Indies) Steamships Ltd

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide steamship services between Canada and the West Indies.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Schedule C of the Financial Administration Act.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Advances

The advances are repayable from moneys to be received upon collection of the final instalment on the sale of the eight vessels to Cuban interests which was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the Bank of America. However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective which prohibited the Bank of America from honouring payment of the draft. Since that time, negotiations to obtain a preferred status, in order to collect the receivable, have not been successful. It is the opinion of management, based on legal counsel, that these moneys plus applicable interest will be collected when the regulations are repealed.

A waiver of the application of the statute of limitations has been obtained until January 1, 1989, and further extensions will be obtained as required.

Canadian Patents and Development Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to make available to the public through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $0.3 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is recorded in this account.

Canadian Saltfish Corporation

The Corporation was established under the Saltfish Act, to improve the earnings of primary producers of cured cod fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Schedule C of the Financial Administration Act.

For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance, on such terms and conditions as may be agreed, to (*a*) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (*b*) make loans to the Corporation.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is $30,000,000.

The loans bear interest at rates from 7.75% to 12.375% per annum, are repayable over 10 years, with final instalments between June 25, 1984 and September 30, 1990.

During the year, the Corporation paid interest of $1 million to the Government.

Cape Breton Development Corporation

The Corporation was established under the Cape Breton Development Corporation Act, to stimulate economic adjustment and expansion on Cape Breton Island, while rationalizing the coal industry.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance of $110.2 million from budgetary appropriations.

Advances have been made for the purpose of providing working capital for the coal division of the Corporation. The total amount authorized to be outstanding at any time is $25,000,000.

The advances are non-interest bearing and have no fixed repayment dates.

Eldorado Nuclear Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide for the mining and refining of uranium, and the production of nuclear fuel in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of State for Social Development, and is listed in Schedule D of the Financial Administration Act. It is a wholly-owned subsidiary of the Canada Development Investment Corporation (a Crown corporation listed in Schedule D of the Financial Administration Act).

Loans were made for the purpose of meeting capital and operating expenses.

During the year, the loans were repaid in full. In addition, the Corporation paid interest of $1 million to the Government.

Freshwater Fish Marketing Corporation

The Corporation was established under the Freshwater Fish Marketing Act, to regulate interprovincial and export trade in freshwater fish, and to market and trade in fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Schedule D of the Financial Administration Act.

For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance, on such terms and conditions as may be agreed, to (*a*) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (*b*) make loans to the Corporation.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is $20,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 10 years, bearing interest at rates from 8.25% to 15.625% per annum, with final instalments between April 6, 1984 and March 31, 1992, $4,040,248; and,

(*b*) repayable within 1 year, bearing interest at rates from 9.75% to 10.375% per annum, with final instalments between May 8, 1984 and March 22, 1985, $6,300,000.

During the year, the Corporation paid interest of $2 million to the Government.

Loto Canada Inc

The Corporation was established under the Canada Business Corporations Act, to conduct and manage a national lottery in accordance with the National Lottery Regulations. The net revenues of the Corporation were paid over to the Receiver General for Canada, to be credited to a National Lottery Account, and distributed as follows:

82.5%—to assist in the financing of the deficit of the 1976 Olympic Games and to assist in the financing of the 1978 Commonwealth Games;

12.5%—to the provinces, in proportion to the number of lottery tickets sold in each province; and,

5%—for the purpose of physical fitness, amateur sport and recreation programs.

The Corporation is an agent of Her Majesty, reports through the Minister of National Health and Welfare, and is listed in Schedule C of the Financial Administration Act.

The balance in the account represents the purchase, for $1, of the common shares of Loto Canada Inc.

The lottery operations were terminated on December 31, 1979. The Corporation will be wound up when legal, financial and administrative requirements permit.

Montreal Port Corporation

In accordance with the Canada Ports Corporation Act, effective July 1, 1983, the Port of Montreal was established as a local port corporation under the name of Montreal Port Corporation, to administer, manage and control the Port of Montreal.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Schedule C of the Financial Administration Act.

Pursuant to the Canada Ports Corporation Act, the loans to finance capital expenditures related to the Port of Montreal were transferred from the Canada Ports Corporation to this Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing loans having an indefinite maturity date, and requiring no principal repayments, $132,994,837; and,

(*b*) interest-bearing loans at the rate of 6.25% per annum, repayable over 20 years in equal annual instalments due December 31, with the final instalment on December 31, 2000, $8,671,151.

During the year, the Corporation paid interest of $1 million to the Government.

National Capital Commission

The C[illegible]tion was established under the National Capital Act, t[illegible]are plans for, and assist in, the development, conserv[illegible] and improvement of the National Capital Region, in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works, and is listed in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $86.2 million from budgetary appropriations.

Loans have been made for the purpose of acquiring property in the National Capital Region. During the year, additional loans were authorized by Public Works Vote L95, Appropriation Acts No 1 and No 2, 1983-84.

The loans bear interest at rates from 4.75% to 9.125% per annum. No dates for repayment of principal are specified except that loans and interest are required to be repaid by the full proceeds of property sales.

During the year, the Corporation paid interest of $2 million to the Government.

Northern Canada Power Commission

The Corporation was established under the Northern Canada Power Commission Act, to construct, purchase, rent or otherwise acquire, operate and maintain electrical power plants within the Northwest Territories and the Yukon Territory and, with the approval of the Governor in Council, but subject to the laws of the provinces, elsewhere in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Indian Affairs and Northern Development, and is listed in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $0.1 million from budgetary appropriations. It paid interest of $34 million to the Government.

Northern Canada Power Commission Act—Section 15

Loans have been made to the Corporation for capital expenditures. During the year, additional loans were made under authority of Indian Affairs and Northern Development Votes L60 and L60c, Appropriation Acts No 1, No 2 and No 4, 1983-84.

The loans bear interest at rates from 4% to 15.625% per annum, and are repayable up to March 31, 2024.

Northern Canada Power Commission Act—Section 14

Section 14 of the Northern Canada Power Commission Act authorized the payment to the Commission of $50,000 for the purpose of meeting expenditures incurred in carrying out investigations in accordance with Section 13 of the Act.

The advances are non-interest bearing and have no fixed repayment dates.

Working capital

Loans have been made to the Corporation, for the purpose of maintaining inventories and meeting current liabilities.

The loans are interest-free, and are repayable in 10 equal annual instalments of $750,000, commencing March 31, 1990. Should any instalment become in arrears, interest at the then current rate is applicable until payment of such instalment.

Northern Transportation Company Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide a general transportation service throughout Northern Canada and the Arctic, together with related intermodal services.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance of $0.6 million from budgetary appropriations.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Loans

Loans have been made to the Corporation, to finance the acquisition of transportation facilities for the movement of goods to the Canadian North.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) 15 year loans, bearing interest at rates from 8.375% to 8.5% per annum, with final instalments between October 15, 1989 and October 15, 1990, $3,679,788; and,

(*b*) 15 year loan, bearing interest at the rate of 7.45% per annum, with the final instalment on December 31, 1991, $26,596,990.

During the year, the Corporation paid interest of $3 million to the Government.

Royal Canadian Mint

The Corporation was established under the Royal Canadian Mint Act, to:

(*a*) produce and arrange for the production and supply of coins of the currency of Canada;

(*b*) produce coins of the currency of other countries;

(*c*) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,

(*d*) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed in Schedule C of the Financial Administration Act.

Section 18(1)(a) of the Act states that loans not exceeding in the aggregate $5,000,000 may be made to the Mint, to meet establishment and operating expenses.

Section 18(1)(b) of the Act states that loans may be made to the Mint, to finance the costs of capital projects approved by the Governor in Council.

Section 18(2) of the Act states that the total amount outstanding at any time, of loans made under Section 18(1), shall not exceed $35,000,000.

Section 19(2) of the Act states that the aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time, shall not exceed $1,000,000.

The loans bear interest at rates from 7.625% to 10.125% per annum, are repayable over 1 to 15 years, with final instalments between April 1, 1984 and April 1, 1998.

During the year, the Corporation paid interest of $2 million and transferred $24 million of profit to the Government.

The St Lawrence Seaway Authority

The Corporation was established under The St Lawrence Seaway Authority Act, to construct, operate and maintain, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Schedule D of the Financial Administration Act.

The Government's investment in the capital of the Corporation is recorded in this account. During the year, the Corporation received financial assistance of $3 million from budgetary appropriations.

Teleglobe Canada

The Corporation was established under the Teleglobe Canada Act, to establish, maintain and operate, in Canada and elsewhere, external telecommunication services by cable, radiotelegraph, radio-telephone and any other means of telecommunication for the conduct of public communications, and to coordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

The Corporation is an agent of Her Majesty, reports through the Minister of State for Social Development, and is listed in Schedule D of the Financial Administration Act.

Section 12 of the Act provides that the Minister of Finance, with the approval of the Governor in Council, may pay to the Corporation, for capital purposes, amounts not exceeding $4,500,000 and, in addition, any other moneys appropriated by Parliament.

The loans bear interest at rates from 3.5% to 5.75% per annum, are repayable in semi-annual instalments over 15 to 40 years, with final instalments between March 30, 1986 and September 30, 1998.

During the year, the Corporation paid interest of $0.4 million to the Government.

Uranium Canada, Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide for the acquisition and sale of uranium concentrates.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Schedule C of the Financial Administration Act.

The Government's investment in the capital of the Corporation is recorded in this account.

Vancouver Port Corporation

In accordance with the Canada Ports Corporation Act, effective July 1, 1983, the Port of Vancouver was established as a local port corporation under the name of Vancouver Port Corporation, to administer, manage and control the Port of Vancouver.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Schedule C of the Financial Administration Act.

Pursuant to the Canada Ports Corporation Act, the loans to finance capital expenditures related to the Port of Vancouver were transferred from the Canada Ports Corporation to this Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing loans having an indefinite maturity date, and requiring no principal repayments, $76,494,444; and,

(*b*) interest-bearing loan at the rate of 7.5% per annum, repayable over 20 years in equal annual instalments due December 31, with the final instalment on December 31, 2000, $4,815,710.

During the year, the Corporation paid interest of $0.4 million to the Government.

VIA Rail Canada Inc

The Corporation was established under the Canada Business Corporations Act, to revitalize passenger rail services in Canada, and to manage and market them on an efficient commercial basis, reducing the financial burden on the Government of Canada.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance of $610.9 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is recorded in this account.

Government of Canada Financial Interest in Crown Corporations

Table 7.4 summarizes the major balance sheet items for both agent and non-agent Crown corporations as at March 31, 1984.

In accordance with the accounting policies of the Government, the accounts of Crown corporations are not consolidated with those of the Government and only certain financial transactions between the Government and Crown corporations are recorded in the accounts of Canada. Crown corporations are categorized as being agents or non-agents of the Crown. Agency status is normally expressly stated in the articles of incorporation. Other Government controlled corporations are not included in this table; Table 7.9 in this section of this volume provides further information on these corporations.

In accordance with Section 45 of the Financial Administration Act, the payment of all money borrowed by agent Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations. Such borrowings are included in the column "Borrowings from other than Government". The amounts which are expected to be repaid by the Government are deducted from this column and are described as the "Allowance for borrowings expected to be repaid by the Government".

Borrowings of non-agent Crown corporations are not obligations of the Government. However, when the Government expressly guarantees such borrowings, they become potential obligations of the Government.

Balances which represent transactions with the Government, and which are recorded in the accounts of Canada include: long-term obligations to the Government, share capital and contributed surplus as well as claims against the Government. Such balances are described in this table as "Recorded financial interest" of the Government.

"Unrecorded financial interest" represents retained earnings of agent and other Crown corporations adjusted for items which had previously been included in their asset and liability accounts. These adjustments arise from timing differences in the recording of transactions between the Crown corporations and the Government. Crown corporations record amounts payable to or receivable from Government on an accrual basis for such items as income taxes. The accounts of Canada do not include such amounts until payment is either received or made. Amounts which represent transactions with the Government and which are not recorded in the accounts of Canada are adjusted and reported under "Unrecorded financial interest". They include: grants receivable, current or deferred income taxes receivable or payable, capitalized or accrued interest payable, sundry accounts payable, long-term capitalized leases payable and prepaid expenses related to Canada. "Unrecorded financial interest" adjustments represent funds which will be eventually received or disbursed by Canada. Also added to "Unrecorded financial interest" is the "Allowance for borrowings expected to be repaid by the Government" as described above.

Other information presented in this table includes "Change in financial interest from previous year" which identifies the increase or decrease since April 1, 1983. Also included in this table is the "Financial assistance under budgetary appropriations" which summarizes the assistance received by these entities during 1983-84. Details of such assistance are included in Section 14 of this volume.

Also, Section 40 of the Financial Administration Act states that "an annual statement of all borrowing transactions on behalf of Her Majesty shall be included in the Public Accounts". A statement of all borrowing transactions on behalf of Her Majesty is included in Section 13 of this volume.

Amounts listed in this table reflect information regarding Crown corporations as at March 31, 1984. This financial information is based on financial statements prepared according to generally accepted accounting principles. For corporations with financial year ends other than March 31, unaudited financial information is included.

TABLE 7.4

GOVERNMENT OF CANADA FINANCIAL INTEREST IN CROWN CORPORATIONS AS AT MARCH 31, 1984

(in thousands of dollars)

		Borrowings and other liabilities			Financial interest						
					Recorded by the Government						
	Assets	Borrowings from other than Government	All other liabilities	Net assets	Obligations to the Government	Share capital and contributed surplus	Claims against the Government	Unrecorded financial interest	Total financial interest	Change in financial interest from previous year	Financial assistance under budgetary appropriations
Agent Crown corporations[1]											
Atomic Energy of Canada Limited	1,284,996	43,804	279,135	962,057	669,059	164,159	278	129,117	962,057	– 20,786	336,317
Canada Deposit Insurance Corporation[2]	1,039,566	868,787	648,927	– 478,148			152,422	– 325,726	– 478,148	– 662,677	
Canada Development Investment Corporation[3]	1,327,596	1,713,247	168,758	– 554,409		395,658		– 950,067	– 554,409	225,775	
Canada Harbour Place Corporation	34,759		6,404	28,355				28,355	28,355	21,244	20,935
Canada Lands Company (Mirabel) Limited	3,616		969	2,647				2,647	2,647	1,750	8,975
Canada Lands Company (Le Vieux-Port de Montréal) Limited	1,810		1,719	91				91	91	– 10	12,258
Canada Lands Company (Vieux-Port de Québec) Inc	9,562		8,731	831			693	1,524	831	1,803	31,836
Canada Mortgage and Housing Corporation[4]	10,483,565		631,626	9,851,939	10,199,272	25,000		– 372,333	9,851,939	– 451,762	1,604,163
Canada Museums Construction Corporation Inc	15,287		2,118	13,169				13,169	13,169	10,593	10,776
Canada Ports Corporation[5]	323,982	20,106	19,997	283,879	152,869		125,281	256,291	283,879	– 231,015	19,029
Canada Post Corporation[6]	2,216,319		599,525	1,616,794				1,616,794	1,616,794		483,009
Canadian Arsenals Limited	68,658		18,090	50,568	3,500		18,702	65,770	50,568	25,496	
Canadian Broadcasting Corporation	620,259		219,062	401,197	33,000		18,514	386,711	401,197	10,285	815,347
Canadian Commercial Corporation	372,887		346,989	25,898		10,000	8,000	23,898	25,898	– 4,547	17,168
Canadian Dairy Commission	129,425		87,462	41,963	79,334		2	– 37,369	41,963	– 98,643	5,475
Canadian Film Development Corporation	4,972		1,224	3,748	9,053		2,952	– 2,353	3,748	2,619	16,263
Canadian Livestock Feed Board	946		2,081	– 1,135			1,495	360	– 1,135	– 235	16,786
Canadian National (West Indies) Steamships Ltd[7]	793		14	779	324	1	95	549	779	74	
Canadian Patents and Development Limited	1,408		626	782		296	250	736	782	74	350
Canadian Saltfish Corporation	17,463		3,551	13,912	14,093			– 181	13,912	2,013	
Canadian Sports Pool Corporation	2,576		836	1,740			8,760	10,500	1,740	1,740	10,500
Canadian Wheat Board, The	3,837,286	2,821,876	1,019,403	– 3,993			3,686	– 307	– 3,993	– 1,292	120,682
Canagrex	294		109	185				185	185	185	700
Cape Breton Development Corporation	358,286		42,467	315,819	11,368		1,628	306,079	315,819	28,562	110,194
Crown Assets Disposal Corporation	3,048		229	2,819				2,819	2,819	– 3,531	
Defence Construction (1951) Limited	958		3,541	– 2,583			79	– 2,504	– 2,583	– 231	12,885
Export Development Corporation	6,250,292	4,838,692	280,549	1,131,051	317,127	612,000	5,194	207,118	1,131,051	– 25,672	
Farm Credit Corporation	4,875,671	305,600	20,446	4,549,625	4,309,854	189,933	25,551	75,389	4,549,625	314,208	10,348
Federal Business Development Bank	1,520,763	920,894	63,107	536,762	420,000	294,000	95,110	– 82,128	536,762	– 150,727	77,883
Freshwater Fish Marketing Corporation	21,464		9,676	11,788	10,340			1,448	11,788	– 6,578	
Loto Canada Inc	15,383			15,383		(12)		15,383	15,383	1,407	
Montreal Port Corporation	117,760		18,208	99,552	141,666		97,308	55,194	99,552	99,552	
National Battlefields Commission, The	3,335		282	3,053				3,053	3,053	217	2,727
National Capital Commission	411,155		33,997	377,158	31,104		310	346,364	377,158	15,131	86,231
Northern Canada Power Commission	253,688		10,342	243,346	236,371		11,817	18,792	243,346	657	50
Northern Transportation Company Limited	73,479		4,704	68,775	30,277	24,900		13,598	68,775	356	643
Petro-Canada[8]	8,762,272	227,809	3,016,106	5,518,357		2,642,272	94,569	2,970,654[9]	5,518,357	933,634	76,800
Royal Canadian Mint	62,789		8,199	54,590	14,232		1,609	41,967	54,590	– 16,448	
St Lawrence Seaway Authority, The[8]	622,025		23,385	598,640		624,950	46,090	19,780	598,640	– 2,550	3,000
Seaway International Bridge Corporation, Ltd, The	359	8	268	83				83	83	45	
Teleglobe Canada	476,846	64,435	99,922	312,489	5,875		42,899	349,513	312,489	4,256	
Uranium Canada, Limited	(12)			(12)		(12)			(12)		
Vancouver Port Corporation	164,448		12,219	152,229	81,310		42,365	113,284	152,229	152,229	
	45,792,046	*11,825,258*	*7,715,003*	*26,251,785*	*16,770,028*	*4,983,169*	*805,659*	*5,304,247*	*26,251,785*	*177,201*	*3,911,330*
Allowance for borrowings expected to be repaid by the Government		– 1,150,000		1,150,000				1,150,000	1,150,000	1,150,000	
	45,792,046	*10,675,258*	*7,715,003*	*27,401,785*	*16,770,028*	*4,983,169*	*805,659*	*6,454,247*	*27,401,785*	*1,327,201*	*3,911,330*

TABLE 7.4

GOVERNMENT OF CANADA FINANCIAL INTEREST IN CROWN CORPORATIONS AS AT MARCH 31, 1984—*Concluded*

(in thousands of dollars)

		Borrowings and other liabilities			Financial interest						
					Recorded by the Government						
	Assets	Borrowings from other than Government	All other liabilities	Net assets	Obligations to the Government	Share capital and contributed surplus	Claims against the Government	Unrecorded financial interest	Total financial interest	Change in financial interest from previous year	Financial assistance under budgetary appropriations
Non-agent Crown corporations											
Air Canada	2,151,394	875,066	431,310	845,018	245,838	329,009	10,276	280,447	845,018	- 25,579	
Atlantic Pilotage Authority	1,584		1,030	554				554	554	15	
Bank of Canada(10)	3,732,308		3,355,512	376,796		5,920	116,100	486,976	376,796	23,296	
Canadian National Railway System(11)	7,052,270	2,357,139	1,230,199	3,464,932	235,679	2,619,778	97,706	707,181	3,464,932	371,065	323,550
Great Lakes Pilotage Authority, Ltd	1,502		3,522	- 2,020				- 2,020	- 2,020	- 266	250
Laurentian Pilotage Authority	3,635		3,098	537				537	537	- 165	966
Pacific Pilotage Authority	4,426		1,666	2,760				2,760	2,760	676	
VIA Rail Canada Inc	666,934		120,474	546,460		9,300	54,149	591,309	546,460	84,722	610,934
	13,614,053	*3,232,205*	*5,146,811*	*5,235,037*	*481,517*	*2,964,007*	*278,231*	*2,067,744*	*5,235,037*	*453,764*	*935,700*
Total	59,406,099	13,907,463	12,861,814	32,636,822	17,251,545	7,947,176	1,083,890	8,521,991	32,636,822	1,780,965	4,847,030

---

(1) The contingent liabilities reported below are those as at March 31, 1984.

	March 31, 1984
	$
Canada Development Investment Corporation—conditional repurchase agreements of aircraft sold by The de Havilland Aircraft of Canada, Limited	87,000,000
Canada Lands Company (Vieux-Port de Québec) Inc—potential tax claims on purchase of properties	203,000
Canada Mortgage and Housing Corporation—litigation re: insulation program	49,000,000
Canada Ports Corporation—miscellaneous litigation	14,000,000
Canadian Commercial Corporation—contract damages	7,300,000
Cape Breton Development Corporation—loan guarantees	61,860,000
Export Development Corporation—loan guarantees	196,614,000
Federal Business Development Bank—bank loan guarantees	15,912,900
Loto Canada Inc—litigation, ticket wholesalers	4,175,000
Montreal Port Corporation—miscellaneous litigation	5,700,000
National Capital Commission—miscellaneous litigation	47,223,000
Royal Canadian Mint—alleged infringement of copyright	12,000,000
Teleglobe Canada—potential liability re: retirement agreement	1,821,250
Vancouver Port Corporation—miscellaneous litigation	2,000,000
Total	504,809,150

(2) Canada Deposit Insurance Corporation—Unrecorded financial interest consists of premiums credited to the Deposit Insurance Fund plus adjusted accumulated net earnings. The deposits with member institutions insured by the Corporation totalled $162 billion as at April 30, 1984.

(3) Canada Development Investment Corporation: On March 30, 1984, Canadair Limited changed its name to Canadair Financial Corporation Inc. The loans and other general obligations of Canadair Limited have been assumed by Canadair Financial Corporation Inc. The financial statements of Canadair Financial Corporation Inc are consolidated with those of the Canada Development Investment Corporation and the outstanding loans amounting to $1,062,000,000 are included under the Canada Development Investment Corporation. Also included under the Canada Development Investment Corporation are the borrowings of The de Havilland Aircraft of Canada, Limited, another of its subsidiaries, amounting to $85,687,787. Both of these corporations' borrowings are reported on the Government's Statement of Assets and Liabilities. In addition, the borrowings of Eldorado Nuclear Limited, another subsidiary of the Canada Development Investment Corporation, amounting to $565,473,000 are also included. During the current fiscal year, Canadair Limited and The de Havilland Aircraft of Canada, Limited respectively received amounts of $550,000,000 and $300,000,000 under budgetary appropriations. Further details regarding borrowings are included in the "Statement of all borrowing transactions on behalf of Her Majesty" in Section 13 of this volume. The separate financial statements of Canadair Limited, The de Havilland Aircraft of Canada, Limited and Eldorado Nuclear Limited, are included in Volume III as appendices to the Canada Development Investment Corporation.

(4) Canada Mortgage and Housing Corporation—Unrecorded financial interest includes a net deficit of $497,000,000 in insurance and guarantee funds. The estimated amount of insurance in force as at March 31, 1984 was $34.5 billion.

(5) Canada Ports Corporation: Port of Quebec Corporation was created August 11, 1983. As the Corporation has not begun to function independently, it is still reported as a division of Canada Ports Corporation.

(6) Canada Post Corporation's financial information shown is as of March 31, 1983.

(7) Canadian National (West Indies) Steamships Ltd—The assets of the Corporation include blocked funds amounting to $791,753 of which $470,400 has been due since 1963 from Cuban interests, and, $321,353 represents interest due from the Bank of America.

(8) The financial interest in Canertech Inc, a subsidiary of Petro-Canada, as well as in The Jacques Cartier and Champlain Bridges Incorporated, a subsidiary of The St Lawrence Seaway Authority, is recorded at cost.

(9) "Unrecorded financial interest" includes an amount of $1,656,854 representing the value of Petro-Canada shares purchased through the Canadian Ownership Account (see Section 8 of this volume).

(10) Bank of Canada—Recorded share capital includes $920,000 representing a premium paid in respect of the acquisition in 1938 of shares held by the public. Consequently, unrecorded financial interest has been reduced by $920,000. "All other liabilities" include an amount of $672,900,000 representing deposits of the Government of Canada on hand in the Bank of Canada. Also, an amount of $16,901,875,029 representing Government Treasury bills and securities was offset against amounts representing notes in circulation in the calculation of this figure.

(11) Canadian National Railway System—Recorded share capital includes a premium of $19,452,732 representing the excess of previous years' depreciation not charged to Canadian National Railway's retained earnings over the Government's investments in Canadian Government Railways and Canadian National Railways Company. These investments were charged to budgetary expenditure by the Government of Canada and were credited to shareholder's equity by Canadian National Railways. Consequently, after the capital revision of Canadian National Railways, the recorded capital stock of the Corporation is $19,452,732 less than the recorded investment of the Government. Accordingly, unrecorded financial interest is being reduced by this deficiency. "Borrowings from other than Government" include $163,052,000 which is guaranteed by the Government.

(12) Less than $500.

PROVINCIAL AND TERRITORIAL GOVERNMENTS

This group records loans to provinces made under relief acts and other legislation.

Table 7.5 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 7.5

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (–)	
					1984	1983
	$	$	$	$	$	$
NEWFOUNDLAND—						
Finance—						
Federal-provincial employment loans program	3,661,214			3,661,214		
Federal-provincial fiscal arrangements			26,269,301	26,269,301	26,269,301	
Municipal Development and Loan Board	5,754,902	163,669		5,591,233	– 163,669	– 158,699
Special development loans program	6,700,000			6,700,000		
Winter capital projects fund	7,185,159	32,586	3,954	7,156,527	– 28,632	– 37,936
	23,301,275	*196,255*	*26,273,255*	*49,378,275*	*26,077,000*	*– 196,635*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	1,115,433	49,443		1,065,990	– 49,443	– 5,865
Atlantic Provinces Power Development Act	82,451,390	1,585,148		80,866,242	– 1,585,148	– 1,482,475
Special areas and highways agreement	40,003,526	1,686,172		38,317,354	– 1,686,172	– 1,556,550
	123,570,349	*3,320,763*		*120,249,586*	*– 3,320,763*	*– 3,044,890*
Total Newfoundland	146,871,624	3,517,018	26,273,255	169,627,861	22,756,237	– 3,241,525
NOVA SCOTIA—						
Energy, Mines and Resources—						
Regional electrical interconnections	2,598,508	20,558		2,577,950	– 20,558	– 18,646
Finance—						
Federal-provincial employment loans program	4,366,574	468,145		3,898,429	– 468,145	– 437,714
Municipal Development and Loan Board	3,730,670	630,893		3,099,777	– 630,893	– 601,498
Special development loans program	4,300,000			4,300,000		
Winter capital projects fund	5,042,658	219,981		4,822,677	– 219,981	– 201,854
	17,439,902	*1,319,019*		*16,120,883*	*– 1,319,019*	*– 1,241,066*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	4,352,752	120,728		4,232,024	– 120,728	– 106,110
Atlantic Provinces Power Development Act	46,218,102	1,480,919		44,737,183	– 1,480,919	– 1,393,330
Mainland Investments Limited	2,500,000	500,000		2,000,000	– 500,000	– 500,000
Special areas and highways agreement	28,391,711	1,706,520		26,685,191	– 1,706,520	– 1,576,481
	81,462,565	*3,808,167*		*77,654,398*	*– 3,808,167*	*– 3,575,921*
Transport—						
Loading ramp, Yarmouth, NS	86,008	28,666		57,342	– 28,666	– 28,666
Total Nova Scotia	101,586,983	5,176,410		96,410,573	– 5,176,410	– 4,864,299
PRINCE EDWARD ISLAND—						
Energy, Mines and Resources—						
Regional electrical interconnections	8,713,298	89,079		8,624,219	– 89,079	– 81,499
Finance—						
Federal-provincial employment loans program	238,111	15,869	2,354	224,596	– 13,515	– 12,663
Municipal Development and Loan Board	983,538	68,055		915,483	– 68,055	– 69,110
Special development loans program	259,186	22,083		237,103	– 22,083	– 40,200
Winter capital projects fund	1,222,229	68,301	15,087	1,169,015	– 53,214	– 48,781
	2,703,064	*174,308*	*17,441*	*2,546,197*	*– 156,867*	*– 170,754*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	26,894	925		25,969	– 925	– 860
Comprehensive development plan agreement	11,842,767	138,764		11,704,003	– 138,764	– 128,506
	11,869,661	*139,689*		*11,729,972*	*– 139,689*	*– 129,366*
Total Prince Edward Island	23,286,023	403,076	17,441	22,900,388	– 385,635	– 381,619

TABLE 7.5

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (–) 1984	1983
	$	$	$	$	$	$
NEW BRUNSWICK—						
Energy, Mines and Resources—						
New Brunswick Electric Power Commission						
Regional electrical interconnections	4,928,107	41,064		4,887,043	– 41,064	– 37,552
	4,928,107	*41,064*		*4,887,043*	*– 41,064*	*– 37,552*
Finance—						
Federal-provincial employment loans program	6,738,769	149,928	2,578	6,591,419	– 147,350	– 138,186
Municipal Development and Loan Board	6,543,732	302,758		6,240,974	– 302,758	– 279,281
Special development loans program	5,375,000			5,375,000		
Town of Oromocto	170,469	61,434		109,035	– 61,434	– 45,063
Winter capital projects fund	9,774,554	96,857	9,565	9,687,262	– 87,292	– 86,614
	28,602,524	*610,977*	*12,143*	*28,003,690*	*– 598,834*	*– 549,144*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	928,547	28,785		899,762	– 28,785	– 26,777
Atlantic Provinces Power Development Act	45,993,672	1,459,653		44,534,019	– 1,459,653	– 1,379,335
Special areas and highways agreement	45,616,510	1,769,347		43,847,163	– 1,769,347	– 1,638,770
	92,538,729	*3,257,785*		*89,280,944*	*– 3,257,785*	*– 3,044,882*
Total New Brunswick	126,069,360	3,909,826	12,143	122,171,677	– 3,897,683	– 3,631,578
QUEBEC—						
Finance—						
Federal-provincial employment loans program	61,300,779			61,300,779		
Federal-provincial fiscal arrangements	90,000	90,000			– 90,000	90,000
Municipal Development and Loan Board	56,002,548	2,818,452		53,184,096	– 2,818,452	– 2,678,249
Special development loans program	70,300,000			70,300,000		
Winter capital projects fund	91,314,928			91,314,928		
	279,008,255	*2,908,452*		*276,099,803*	*– 2,908,452*	*– 2,588,249*
Regional Industrial Expansion—						
Special areas and highways agreement	105,143,402	1,735,703		103,407,699	– 1,735,703	– 1,603,837
Total Quebec	384,151,657	4,644,155		379,507,502	– 4,644,155	– 4,192,086
ONTARIO—						
Finance—						
Federal-provincial employment loans program	11,873,073	797,402		11,075,671	– 797,402	– 745,785
Municipal Development and Loan Board	34,694,487	5,152,648		29,541,839	– 5,152,648	– 5,004,868
Special development loans program	2,146,724	183,632		1,963,092	– 183,632	– 327,451
Winter capital projects fund	38,979,895	2,241,373		36,738,522	– 2,241,373	– 2,061,305
Total Ontario	87,694,179	8,375,055		79,319,124	– 8,375,055	– 8,139,409
MANITOBA—						
Agriculture—						
Agricultural service centres—						
Advances	133,922	130,675		3,247	– 130,675	– 914,408
Loans	8,565,680	1,562,249	127,925	7,131,356	– 1,434,324	980,431
	8,699,602	*1,692,924*	*127,925*	*7,134,603*	*– 1,564,999*	*66,023*
Energy, Mines and Resources—						
Regional electrical interconnections	121,138,474	1,220,154	7,709,186	127,627,506	6,489,032	3,689,099
Finance—						
Federal-provincial employment loans program	5,010,323	362,977		4,647,346	– 362,977	– 344,675
Federal-provincial fiscal arrangements			2,712,000	2,712,000	2,712,000	
Municipal Development and Loan Board	5,828,040	668,479		5,159,561	– 668,479	– 633,986
Special development loans program	5,025,368	372,228		4,653,140	– 372,228	– 349,477
Winter capital projects fund	2,709,024	97,736		2,611,288	– 97,736	– 90,290
	18,572,755	*1,501,420*	*2,712,000*	*19,783,335*	*1,210,580*	*– 1,418,428*
Regional Industrial Expansion—						
Special areas and highways agreement	3,356,408	154,531		3,201,877	– 154,531	– 142,896
Total Manitoba	151,767,239	4,569,029	10,549,111	157,747,321	5,980,082	2,193,798

TABLE 7.5

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (-)	
					1984	1983
	$	$	$	$	$	$
SASKATCHEWAN—						
Agriculture—						
Agricultural service centres—						
Advances	851,118	722,298		128,820	- 722,298	- 454,606
Loans	6,231,753	740,139	833,250	6,324,864	93,111	- 184,186
South Saskatchewan River project—						
Treasury bills	8,523,500	2,023,500		6,500,000	- 2,023,500	- 1,922,900
	15,606,371	*3,485,937*	*833,250*	*12,953,684*	*- 2,652,687*	*- 2,561,692*
Finance—						
Federal-provincial employment loans program	946,812	78,809	640	868,643	- 78,169	- 73,139
Federal-provincial fiscal arrangements	91,652,000	91,652,000	68,739,000	68,739,000	- 22,913,000	85,295,872
Municipal Development and Loan Board	3,054,031	545,802		2,508,229	- 545,802	- 560,316
Winter capital projects fund	6,988	6,988			- 6,988	- 6,498
	95,659,831	*92,283,599*	*68,739,640*	*72,115,872*	*- 23,543,959*	*84,655,919*
Total Saskatchewan	111,266,202	95,769,536	69,572,890	85,069,556	- 26,196,646	82,094,227
ALBERTA—						
Agriculture—						
Agricultural service centres—						
Loans	310,232			310,232		
Finance—						
Federal-provincial employment loans program	4,019,405	293,672		3,725,733	- 293,672	- 302,532
Municipal Development and Loan Board	7,362,302	984,873		6,377,429	- 984,873	- 983,790
Special development loans program	4,000,000			4,000,000		
Winter capital projects fund	4,791,562	268,935		4,522,627	- 268,935	- 245,868
	20,173,269	*1,547,480*		*18,625,789*	*- 1,547,480*	*- 1,532,190*
Regional Industrial Expansion—						
Special areas and highways agreement	3,071,440	160,789		2,910,651	- 160,789	- 149,087
Total Alberta	23,554,941	1,708,269		21,846,672	- 1,708,269	- 1,681,277
BRITISH COLUMBIA—						
Finance—						
Federal-provincial employment loans program	11,765,456	735,288		11,030,168	- 735,288	- 701,264
Municipal Development and Loan Board	9,938,663	1,337,451		8,601,212	- 1,337,451	- 1,283,411
Special development loans program	20,819,203	1,852,461	273	18,967,015	- 1,852,188	- 1,876,628
Winter capital projects fund	16,146,542	751,963	52,333	15,446,912	- 699,630	- 767,991
Total British Columbia	58,669,864	4,677,163	52,606	54,045,307	- 4,624,557	- 4,629,294
NORTHWEST TERRITORIES—						
Finance—						
Federal-provincial employment loans program	22,412	1,500	79	20,991	- 1,421	- 1,329
Federal-provincial fiscal arrangements	28,016	28,016			- 28,016	28,016
Winter capital projects fund	285,875	14,143	1,847	273,579	- 12,296	- 11,446
	336,303	*43,659*	*1,926*	*294,570*	*- 41,733*	*15,241*
Indian Affairs and Northern Development—						
Government of the Northwest Territories	17,459,070	2,217,959		15,241,111	- 2,217,959	- 1,812,894
Total Northwest Territories	17,795,373	2,261,618	1,926	15,535,681	- 2,259,692	- 1,797,653
YUKON TERRITORY—						
Indian Affairs and Northern Development—						
Government of the Yukon Territory	16,188,692	7,163,170		9,025,522	- 7,163,170	- 10,126,486
Yukon Territory small business loans	445,681	61,973		383,708	- 61,973	- 114,718
Total Yukon Territory	16,634,373	7,225,143		9,409,230	- 7,225,143	- 10,241,204
Total	1,249,347,818	142,236,298	106,479,372	1,213,590,892	- 35,756,926	41,488,081

Federal-provincial employment loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment. The loan authority provides for the forgiveness of that portion of the principal amount equal to 75% of normal direct on-site payroll costs incurred and paid before June 30, 1972.

The loans bear interest at rates from 6.5% to 7.41% per annum, are repayable either in annual instalments over 10 to 20 years, or at maturity, with final repayments between October 1, 1984 and November 30, 1994.

Federal-provincial fiscal arrangements

These amounts represent overpayments in respect of provincial equalization entitlements under the Federal Provincial Fiscal Arrangements and Established Programs Financing Act. These overpayments are non-interest bearing and are recovered in the subsequent year.

Municipal Development and Loan Board

Under the Municipal Development and Loan Act, loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25% to 5.625% per annum, are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between July 1, 1984 and March 31, 2016.

Special development loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 5.91% to 7.54% per annum, are repayable either in annual or semi-annual instalments over 10 to 20 years, or at maturity, with final repayments between April 1, 1987 and March 30, 1993.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment. There is provision for the forgiveness of that portion of the principal amount equal to 50% of normal direct on-site payroll costs for the duration of the loan program, plus 50% for the periods December-May 1973, 1974 and 1975. Finance Vote L13a, Appropriation Act No 1, 1974, authorized in fiscal years subsequent to March 31, 1976, the consolidation of any loan made pursuant to that authority, which may include the amount of interest accrued thereon to the date of consolidation.

The loans bear interest at rates from 7.11% to 9.84% per annum, are repayable either in annual instalments over 5 to 20 years, or at maturity, with final repayments between November 1, 1984 and February 28, 1999.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board. Loans were made pursuant to terms and conditions of agreements between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council. The department's policy on water projects and such agreements included a forgiveness provision, which is found in some agreements, to reflect recognition of a shortfall in the use of available capacity in the early years of such projects.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) 28 year loans, bearing interest at the rate of 7.5% per annum, due on various anniversary amortization dates, with the final instalment on July 31, 1999, $48,338; and,

(*b*) 30 year loans, bearing interest at rates from 7.161% to 8.5% per annum, due on various anniversary amortization dates, with final instalments between November 21, 1998 and April 1, 2006, $6,175,407.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5% to 8.5% per annum, are repayable over 29 to 40 years in equal annual instalments due March 31, with final instalments between March 31, 1992 and March 31, 2014.

Special areas and highways agreement

Loans have been made to finance development of community and industrial infrastructure projects for special areas, and for highway development, pursuant to terms and conditions of agreements between Canada and the provinces, with the approval of the Governor in Council.

The loans bear interest at rates from 5.768% to 10.164% per annum, are repayable over 5 to 30 years in equal annual instalments due March 31, with final instalments between March 31, 1985 and March 31, 2009.

Regional electrical interconnections

Loans have been made to assist in financing regional electrical interconnections, under agreements with the Provinces of Manitoba, New Brunswick, Nova Scotia and Prince Edward Island, and the Government of Canada.

During the year, additional loans were authorized by Energy, Mines and Resources Vote L30, Appropriation Acts No 1 and No 2, 1983-84.

The loans bear interest at rates from 9% to 15.625% per annum, are repayable in annual instalments over 29 to 31 years, with final instalments between December 31, 2008 and October 31, 2009.

Mainland Investments Limited

Loans have been made to the Province of Nova Scotia for the purchase of shares of Mainland Investments Limited, in accordance with an agreement between Canada and Nova Scotia, pursuant to Section 8 of the Special Areas Act (formerly the Department of Regional Economic Expansion Act).

The loans bear interest at the rate of 7% per annum, are repayable over 15 years, with the final instalment on February 28, 1988. During the first 5 years, interest only is payable, and during the subsequent 10 years, equal annual instalments of principal and accrued interest are required on March 30.

Loading ramp, Yarmouth, NS

Loans have been made to the Province of Nova Scotia for the construction of an end-loading ramp at Yarmouth, Nova Scotia.

The loans bear interest at the rate of 8% per annum, are repayable over 15 years in semi-annual instalments due September 14 and March 14, with the final instalment on September 14, 1985.

Comprehensive development plan agreement

Loans have been made to Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 30 years in equal instalments due at various anniversary dates, bearing interest at rates from 6.688% to 9.375% per annum, with final instalments between March 25, 2000 and March 27, 2005, $4,891,000; and,

(*b*) repayable over 30 years in equal annual instalments due March 31, bearing interest at rates from 6.688% to 9.375% per annum, with final instalments between March 31, 2001 and March 31, 2005, $6,813,003.

New Brunswick Electric Power Commission

Loans to provide financial assistance in respect of the operation of a 600 MW CANDU-PHW nuclear generating station at Point Lepreau, New Brunswick, were authorized by Energy, Mines and Resources Vote L31b, Appropriation Act No 3, 1983-84. The loans may be advanced over 10 years starting October 1983, up to $130 million. No loans have been made as at March 31, 1984.

Town of Oromocto

Capital assistance loans have been made to the Town of Oromocto, New Brunswick.

The loans bear interest at rates of 5.25%, 5.375% and 5.625% per annum, are repayable in equal semi-annual instalments over 20 years, with final instalments between January 1, 1985 and April 1, 1986.

Agricultural service centres

Loans and advances have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

During the year, additional loans and advances were authorized by Regional Industrial Expansion Vote L15, Appropriation Acts No 1 and No 2, 1983-84 and Agriculture Votes L16a and L16b, Appropriation Acts No 2 and No 3, 1983-84.

Advances

The amounts shown as advances represent outlays made on incomplete projects. When a project is completed, the advances are transferred to the loan account.

Upon completion of projects, interest is calculated and added to the amount of advances being transferred to loans in accordance with the terms and conditions of the agreements between Canada and the provinces, with the approval of the Governor in Council.

Loans

This account records amounts transferred from the advances account when projects are completed.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 20 years in equal annual instalments due March 30, bearing interest at rates from 6.747% to 13.476% per annum, with final instalments between March 30, 1992 and March 30, 2003, $13,456,220; and,

(*b*) repayable over 20 years in equal annual instalments due March 31, bearing interest at rates from 9.593% to 13.466% per annum, with final instalments between March 31, 1999 and March 31, 2001, $310,232.

South Saskatchewan River project—Treasury bills

Treasury bills are received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project.

The Treasury bills bear interest at rates from 5% to 5.875% per annum, are repayable in semi-annual instalments due June 30 and December 31, with the final instalment on December 31, 1986.

Government of the Northwest Territories

Loans have been made to the Government of the Northwest Territories, for the following purposes:

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984
	$	$	$	$
Second mortgage	168,539	8,477		160,062
Low cost housing	360,985	54,278		306,707
Development of new sub-divisions at Hay River	69,922	12,513		57,409
Establishment of the Capital at Yellowknife	108,176	11,939		96,237
Outside party—Various	16,751,448	2,130,752		14,620,696
	17,459,070	2,217,959		15,241,111

The loans bear interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings during the period in which the loans were made. Interest rates are presently from 5.625% to 18.375% per annum. The loans are repayable over 3 to 25 years in equal annual instalments starting one year from the date they were made, with final instalments between April 1, 1984 and March 31, 2003.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory, for the following purposes:

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984
	$	$	$	$
Second mortgage	136,094	9,178		126,916
Low cost housing	507,545	31,274		476,271
Capital expenditures	1,104,593	58,439		1,046,154
Outside party—Capital projects	14,233,248	7,015,350		7,217,898
City of Whitehorse—Capital projects	207,212	48,929		158,283
	16,188,692	7,163,170		9,025,522

The loans bear interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings during the period in which the loans were made. Interest rates are presently from 3.875% to 15.5% per annum. The loans are repayable over 2 to 35 years in equal annual instalments starting one year from the date they were made, with final instalments between April 1, 1984 and March 31, 2007.

Yukon Territory small business loans

Loans have been made for the establishment or expansion of small businesses in the Yukon Territory.

The total amount authorized to be outstanding at any time is $5,000,000.

The loans bear interest at rates from 9% to 12% per annum, are repayable in annual instalments over 10 years, with final instalments between April 1, 1984 and March 31, 1988. The repayment period may be extended with the approval of the Minister of Finance.

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the United Kingdom Financial Agreement Act, special loan assistance to developing countries, and loans for development of export trade (administered by the Export Development Corporation).

Table 7.6 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 7.6

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (-)	
					1984	1983
	$	$	$	$	$	$
China—Finance	49,426,118			49,426,118		
Greece—Finance	6,214,126			6,214,126		
Jamaica—Finance—Special program—Economic assistance	25,000,000			25,000,000		
United Kingdom—Finance—The United Kingdom Financial Agreement Act, 1946	565,368,037	26,402,894		538,965,143	- 26,402,894	- 25,885,191
Deferred principal	94,990,863			94,990,863		
	660,358,900	*26,402,894*		*633,956,006*	*- 26,402,894*	*- 25,885,191*
Developing countries—External Affairs—Canadian International Development Agency—Special loan assistance	2,697,655,241	34,841,505	216,616,165	2,879,429,901	181,774,660	266,099,350
Development of export trade (loans administered by the Export Development Corporation)—External Affairs	608,867,086	21,445,481	33,281,327	620,702,932	11,835,346	32,990,578
National Defence—North Atlantic Treaty Organization—Damage claims recoverable	57,762	59,077	3,475	2,160	- 55,602	51,410
Total	4,047,579,233	82,748,957	249,900,967	4,214,731,243	167,152,010	273,256,147

China

An interest-free loan to China was authorized under the Export Credits Insurance Act.

Greece

An interest-free loan to Greece was authorized by PC 1932-2630. Parliamentary authority is required to write-off the balance.

Jamaica—Economic assistance

A loan has been made to the Government of Jamaica, to provide economic assistance. The maturity under the agreement is August 9, 1989. Interest at 11% per annum is payable annually on August 9. For the period from August 9, 1984 to August 9, 1989, the interest rate will be equal to the Crown corporations' 5 year borrowing rate.

United Kingdom

The United Kingdom Financial Agreement Act, 1946

Under authority of the United Kingdom Financial Agreement Act, a credit of $1,250,000,000 was extended to the Government of the United Kingdom which could have been drawn on at any time prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade. No interest was payable prior to January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2% per annum, with the final instalment on December 31, 2000.

Deferred principal

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The maturity of the deferrals is to commence December 31, 2001, and continue until December 31, 2006.

Developing countries—Special loan assistance

Special loan assistance is given to developing countries. During the year, additional loans were authorized by External Affairs Vote L35, Appropriation Acts No 1 and No 2, 1983-84.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments.

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984
	$	$	$	$
(*a*) 17 year term, 7 year grace period, interest-free, with the final repayment in September 1997:				
Senegal			911,680	911,680
(*b*) 20 year term, 5 year grace period, 5% interest per annum, with final repayments between September 2000 and March 2001:				
Jamaica	4,499,073			4,499,073
Turkey	30,821,574			30,821,574
	35,320,647			*35,320,647*
(*c*) 25 year term, 5 year grace period, 6% interest per annum, with the final repayment in March 2001:				
Nigeria	1,236,289	175,000		1,061,289
(*d*) 30 year term, 7 year grace period, 3% interest per annum, with final repayments between March 1997 and September 2011:				
Barbados	17,034,937	682,609	1,201,662	17,553,990
Brazil	12,812,790	551,988	575,046	12,835,848
Chile	2,743,034	91,434		2,651,600
Colombia	17,376,331	358,696	2,878,182	19,895,817
Cuba	9,557,882			9,557,882
Dominican Republic	2,200,001			2,200,001
Egypt	50,000,000			50,000,000
El Salvador			8,966,351	8,966,351
Jamaica	33,600,588	487,680	10,438	33,123,346
Korea	608,234	43,445		564,789
Malaysia	13,793,205	714,427	199	13,078,977
Nigeria	994,485	106,516		887,969
Peru	406,187	65,217		340,970
Trinidad	7,400,780	367,994	184,183	7,216,969
Turkey	9,850,000			9,850,000
	178,378,454	*3,470,006*	*13,816,061*	*188,724,509*
(*e*) 30 year term, 7 year grace period, interest-free, with the final repayment in March 2010:				
El Salvador	8,642,644	8,642,644		
(*f*) 35 year term, 5 year grace period, interest-free, with final repayments between April 2001 and November 2005:				
El Salvador	3,476,563	171,939		3,304,624

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984
	$	$	$	$
(*g*) 40 year term, 10 year grace period, interest-free, with the final repayment in March 2008:				
Thailand	794,987	33,333		761,654
(*h*) 50 year term, 10 year grace period, interest-free, with final repayments between March 2013 and March 2033:				
Algeria	27,896,039	314,617	24,621,927	52,203,349
Antigua	5,999,797			5,999,797
Argentina	644,000	18,667		625,333
Barbados	2,327,378	82,125	1,158,425	3,403,678
Belize	12,187,864			12,187,864
Bolivia	1,653,408	42,395		1,611,013
Brazil	763,345	20,914		742,431
Burma	8,260,149		44,752	8,304,901
Cameroun	100,312,231	1,245	6,625,509	106,936,495
Chile	3,450,789	98,062		3,352,727
Colombia	21,227,276	439,651		20,787,625
Congo-Brazzaville	20,024,956		1,351,465	21,376,421
Costa Rica	2,859,422		5,850,623	8,710,045
Dominica	1,850,001	11,118		1,838,883
Dominican Republic	8,638,852	182,847	163,784	8,619,789
East African Community[1]	47,402,298			47,402,298
Ecuador	11,818,159	304,925		11,513,234
Egypt	47,584,799		9,889,347	57,474,146
El Salvador	1,200,000			1,200,000
Gabon	368,036		967,952	1,335,988
Ghana	79,683,686	217,250	1,530,456	80,996,892
Grenada	850,000			850,000
Guatemala	3,315,710		388,701	3,704,411
Guyana	32,834,042	3,511	2,499,198	35,329,729
Honduras	14,783,303		131,109	14,914,412
India	591,637,350	13,649,006	35,666,266	613,654,610
Indonesia	169,797,846	377,498	16,596,518	186,016,866
Ivory Coast	47,093,152	238,110	2,185,344	49,040,386
Jamaica	28,483,433	65,083	15,087,217	43,505,567
Kenya	98,034,817	281,196	8,244,564	105,998,185
Madagascar	21,847,836		750,470	22,598,306
Malaysia	351,695	9,907		341,788
Malta	1,000,000			1,000,000
Mauritania	4,188,280		10,782	4,199,062
Mexico	95,618	2,777		92,841
Montserrat	683,815			683,815
Morocco	13,167,964	1,371	1,209,530	14,376,123
Nicaragua	1,887,610		3,623,478	5,511,088
Nigeria	45,751,587	671,032		45,080,555
Pakistan	527,366,458	2,590,941	27,105,319	551,880,836
Paraguay	679,877	20,004		659,873
Peru	5,112,241	3,729	113,000	5,221,512
Philippines	3,886,371			3,886,371
St Lucia	540,645	7,718		532,927
St Vincent	1,145,000			1,145,000
Senegal	14,389,558	1,045,852	597,163	13,940,869
Sri Lanka	154,755,859	620,603	12,329,788	166,465,044
Swaziland	1,423,565			1,423,565
Thailand	29,641,846	1,636	4,107,243	33,747,453
Togo	16,676,606	105,390		16,571,216
Trinidad	3,718,600	57,118		3,661,482
Tunisia	121,709,914	760,803	5,342,364	126,291,475
Various Francophone[2]	1,684,192	6,934		1,677,258
Zaire	26,195,265	94,548	2,295,907	28,396,624
Zambia	65,631,756		9,336,299	74,968,055
Zimbabwe	13,291,361		2,063,924	15,355,285
	2,469,805,657	*22,348,583*	*201,888,424*	*2,649,345,498*
	2,697,655,241	34,841,505	216,616,165	2,879,429,901

Note: grace period refers to interval to first repayment of principal.

[1] Joint project involving Kenya, Tanzania and Uganda.

[2] Joint project involving Mali and Senegal.

Similar assistance has been provided to developing countries by way of subscriptions to the capital of the International Development Association in the amount of $1,730 million, and loans to other international financial institutions in the amount of $1,024 million. These amounts are reported later in this section under the heading "International Organizations".

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans to foreign customers where the liability is for a term, or in an amount in excess of that normally assumed by the

Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

During the year, payments and other charges included loans of $26,737,235 and a valuation adjustment of $6,544,092 in respect of loans totalling $164,405,686 US. Interest of $38 million was received and credited to Non-tax revenue—Return on investments.

The loans bear interest at rates from 3.25% to 10.5% per annum, are repayable over 6 to 22 years, with final instalments between April 1, 1984 and March 25, 2008.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances bear no interest and have no specific repayment terms.

INTERNATIONAL ORGANIZATIONS

This group records Canada's subscriptions to the capital of the African Development Bank, the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development (i.e. World Bank), the International Development Association and the International Finance Corporation. It also includes loans and advances to other international organizations.

Capital subscriptions are made in part by the issuance of non-interest bearing, non-negotiable demand notes. The amounts advanced or loaned vary according to the needs of the organizations concerned, and the terms of the agreements.

The net position of the Government vis-à-vis the international organizations has been obtained by deducting from subscriptions, loans and advances, the non-interest bearing notes issued by Canada to these organizations. These notes, payable on demand, represent that portion of the investment by Canada in these organizations which has not yet been encashed by them. These notes are encashed subject to the financial requirements of these organizations.

Table 7.7 presents a summary of the balances and transactions for the subscriptions, loans and advances to international organizations.

TABLE 7.7

INTERNATIONAL ORGANIZATIONS

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (–) 1984	Net increase or decrease (–) 1983
	$	$	$	$	$	$
Canada's subscriptions to the capital of the—						
African Development Bank	11,710,088		11,710,087	23,420,175	11,710,087	11,710,088
Less: notes payable	373,105	11,710,087	12,083,192		– 373,105	373,105
	11,336,983	*11,710,087*	*23,793,279*	*23,420,175*	*12,083,192*	*11,336,983*
Asian Development Bank	130,433,612		10,551,021	140,984,633	10,551,021	1,054,350
Less: notes payable	21,883,947	3,770,376	4,376,790	21,277,533	– 606,414	
	108,549,665	*3,770,376*	*14,927,811*	*119,707,100*	*11,157,435*	*1,054,350*
Caribbean Development Bank	10,954,021		1,245,891	12,199,912	1,245,891	954,528
Less: notes payable	1,691,455	440,118		2,131,573	440,118	437,543
	9,262,566	*440,118*	*1,245,891*	*10,068,339*	*805,773*	*516,985*
Inter-American Development Bank	112,895,343		12,903,312	125,798,655	12,903,312	8,047,644
Less: notes payable	36,211,220	9,078,440	4,301,883	40,987,777	4,776,557	3,645,491
	76,684,123	*9,078,440*	*17,205,195*	*84,810,878*	*8,126,755*	*4,402,153*
International Bank for Reconstruction and Development	154,837,728		50,963,580	205,801,308	50,963,580	29,114,033
Less: notes payable	1,727	45,257,232	33,297,773	11,961,186	11,959,459	1,727
	154,836,001	*45,257,232*	*84,261,353*	*193,840,122*	*39,004,121*	*29,112,306*
International Development Association	1,601,487,061		128,601,000	1,730,088,061[1]	128,601,000	164,400,000
Less: notes payable	640,390,890	128,601,000	222,403,700	546,588,190	– 93,802,700	9,590,700
	961,096,171	*128,601,000*	*351,004,700*	*1,183,499,871*	*222,403,700*	*154,809,300*
International Finance Corporation	25,919,719		817,128	26,736,847	817,128	209,520
	1,347,685,228	*198,857,253*	*493,255,357*	*1,642,083,332*	*294,398,104*	*201,441,597*
International financial institutions	851,672,161	150,500	172,740,328	1,024,261,989[1]	172,589,828	113,392,264
Less: notes payable	398,787,274	159,431,348	28,396,705	529,821,917	131,034,643	105,673,518
	452,884,887	*159,581,848*	*201,137,033*	*494,440,072*	*41,555,185*	*7,718,746*
International Tin Council	4,500,000			4,500,000		
International Natural Rubber Agreement	5,980,965		791	5,981,756	791	1,205,771
International organizations and associations—						
Berne Union of the World Intellectual Property Organization	24,351			24,351		5,846
Customs Co-operation Council	6,309			6,309		
Food and Agriculture Organization	613,422			613,422		337,774
General Agreement on Tariffs and Trade	14,508			14,508		
Intergovernmental Maritime Consultative Organization	1,617			1,617		
International Atomic Energy Agency	72,455	5,743		66,712	– 5,743	
International Civil Aviation Organization	49,473		21,946	71,419	21,946	
International Labour Organization	68,666			68,666		
Paris Union of the World Intellectual Property Organization	29,382		8,517	37,899	8,517	7,054
United Nations bonds	1,505,303	365,338	38,539	1,178,504	– 326,799	– 347,716
United Nations Educational, Scientific and Cultural Organization	680,519	49,804		630,715	– 49,804	
United Nations organizations	3,824,018	249,140		3,574,878	– 249,140	2,439,153
World Health Organization	177,223			177,223		14,588
	7,067,246	*670,025*	*69,002*	*6,466,223*	*– 601,023*	*2,456,699*
Total	1,818,118,326	359,109,126	694,462,183	2,153,471,383	335,353,057	212,822,813

---

[1] The subscriptions to the Association and the loans to the international financial institutions are used to lend funds to developing countries at rates favourable to the borrowers. In addition, as described earlier in this section, under the heading "National Governments including Developing Countries", special loan assistance amounting to $2,879 million has also been provided to developing countries.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, the International Development (Financial Institutions) Continuing Assistance Act, and External Affairs Vote L37a, Appropriation Act No 2, 1983-84.

At year end, authority had been granted for the purchase of 4,200 paid-in shares and 12,600 callable shares. Instalment payments for the paid-in shares are to be made in non-interest bearing, non-negotiable demand notes. These notes are deducted from subscriptions to show the net position of the Government vis-à-vis the Bank.

During the year, transactions included subscriptions in non-interest bearing demand notes.

As at March 31, 1984, Canada's instalment payments amounted to $23,420,175 for 1,680 paid-in shares. The 12,600 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for callable shares has a current value of $175,651,308.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Vote L37a, Appropriation Act No 2, 1983-84).

At year end, authority had been granted for the purchase of 11,110 paid-in shares and 81,433 callable shares. Instalment payments for the paid-in shares may be made in cash or in non-interest bearing, non-negotiable demand notes. These notes are deducted from subscriptions to show the net position of the Government vis-à-vis the Bank.

As at March 31, 1983, the foreign currency balance of $105,434,978 US was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.2371 Cdn).

During the year, transactions included additional subscriptions in cash and in non-interest bearing demand notes, and a valuation adjustment.

As at March 31, 1984, Canada's instalment payments amounted to $105,434,978 US for 8,740 paid-in shares and 4,740,000 Special Drawing Rights (SDRs) for 474 paid-in shares. The balances in foreign currencies were translated into Canadian dollars at year-end closing rates of exchange ($1 US/$1.2761 Cdn and 1 SDR/1.358451 Cdn). The 81,433 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for callable shares has a current value of $439,147,591 US and 450,300,000 SDRs valued at $1,172,106,726 Cdn at year-end closing rates of exchange.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Vote L37a, Appropriation Act No 2, 1983-84).

At year end, authority had been granted for the purchase of 1,585 paid-in shares and 5,355 callable shares. Canada may issue, as payment for shares purchased, pending cash requirements by the Bank, non-interest bearing, non-negotiable demand notes. These notes are deducted from subscriptions to show the net position of the Government vis-à-vis the Bank.

As at March 31, 1983, the foreign currency balance of $8,854,596 US was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.2371 Cdn).

During the year, transactions included additional subscriptions in cash and in non-interest bearing demand notes, and a valuation adjustment.

As at March 31, 1984, Canada's instalment payments amounted to $9,560,310 US for 1,585 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.2761 Cdn). The 5,355 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for callable shares has a current value of $32,300,021 US, valued at $41,218,056 Cdn at the year-end closing rate of exchange.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Vote L37a, Appropriation Act No 2, 1983-84).

At year end, authority had been granted for the purchase of 9,982 paid-in shares and 115,220 callable shares. Instalment payments for the paid-in shares may be made in cash or in non-interest bearing, non-negotiable demand notes. These notes are deducted from subscriptions to show the net position of the Government vis-à-vis the Bank.

As at March 31, 1983, the foreign currency balance of $91,258,058 US was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.2371 Cdn).

During the year, transactions included additional subscriptions in the form of non-interest bearing demand notes, and a valuation adjustment.

As at March 31, 1984, Canada's instalment payments amounted to $98,580,562 US for 8,161 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.2761 Cdn). The 115,220 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for callable shares has a current value of $1,389,948,405 US, valued at $1,773,713,159 Cdn at the year-end closing rate of exchange.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the Bretton Woods Agreements Act, and various appropriation acts. During the year, transactions included the second and third instalments in payment for 4,726 shares, and a valuation adjustment.

Canada has subscribed for 18,438 shares of the Bank of which 10% has been paid by cash and notes. The remaining 90% is represented by a guarantee subject to call by the Bank only when required, to meet obligations of the Bank for funds borrowed or loans guaranteed by it, and not for use by the Bank in its lending activities or for administrative expenses.

As at March 31, 1984, the foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.2761 Cdn).

International Development Association

This account records Canada's subscriptions to the capital of the International Development Association, as authorized by the International Development Association Act, and various appropriation acts. The subscriptions to the Association, which is part of the World Bank Groups, are used to lend funds to developing countries for development purposes, at rates highly favourable to the borrower (no interest, with a 50 year maturity and 10 years of grace).

During the year, transactions included additional subscriptions in the form of non-interest bearing, non-negotiable demand notes. These notes are deducted from the subscriptions to show the net position of the Government vis-à-vis the Association.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Groups, as authorized by various appropriation acts.

At year end, authority had been granted for the purchase of 20,952 paid-in shares.

As at March 31, 1983, the foreign currency balance of $20,952,000 US was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.2371 Cdn).

During the year, a valuation adjustment transaction was made.

As at March 31, 1984, Canada's total instalment payments amounted to $20,952,000 US for 20,952 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.2761 Cdn).

International financial institutions

This account records loans for assistance to international financial institutions, as authorized by the International Development (Financial Institutions) Assistance Act, the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Votes L36a and L38c, Appropriation Acts No 2 and No 4, 1983-84).

The balances and transactions for loans to various international financial institutions are as follows:

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984
	$	$	$	$
African Development Bank	4,718,896	125,000		4,593,896
African Development Fund	211,682,430		36,824,998	248,507,428
Less: notes payable	118,900,000	33,900,000	22,300,000	130,500,000
	92,782,430	*33,900,000*	*59,124,998*	*118,007,428*
Andean Development Corporation	5,000,000			5,000,000
Asian Development Bank—Special	27,027,000			27,027,000
Asian Development Fund	282,109,060		85,559,323	367,668,383
Less: notes payable	193,443,340	85,559,323		279,002,663
	88,665,720	*85,559,323*	*85,559,323*	*88,665,720*
Caribbean Development Bank—Agricultural Development Fund	8,600,000			8,600,000
Caribbean Development Bank—Commonwealth Caribbean Regional	4,948,400		156,000	5,104,400
Caribbean Development Bank—Special	35,536,125		489,450	36,025,575
Less: notes payable	6,469,895			6,469,895
	29,066,230		*489,450*	*29,555,680*
Central American Bank for Economic Integration	2,409,779	25,500		2,384,279
Common Fund for Commodities				
Inter-American Development Bank—Fund for Special Operations	217,328,187		20,502,749	237,830,936
Less: notes payable	65,974,039	11,972,025	6,096,705	71,849,359
	151,354,148	*11,972,025*	*26,599,454*	*165,981,577*
International Bank for Reconstruction and Development	24,742,000		780,000	25,522,000
International Fund for Agriculture Development	14,000,000		28,000,000	42,000,000
Less: notes payable	14,000,000	28,000,000		42,000,000
		28,000,000	*28,000,000*	
International Monetary Fund	13,570,284		427,808	13,998,092
	452,884,887	159,581,848	201,137,033	494,440,072

International Tin Council

This account records Canada's subscriptions to the International Tin Council, as authorized by previous appropriation acts. The subscriptions are for the investment in the buffer stock established under the Fifth International Tin Agreement.

International Natural Rubber Agreement

This account records Canada's contributions to the financing of the natural rubber buffer stock, as authorized by a previous appropriation act. Pursuant to the International Natural Rubber Agreement, 1979, Canada is committed to participate in the funding of the rubber buffer stock up to $12,500,000.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

During the year, additional advances to the working capital funds of the International Civil Aviation Organization and the Paris Union of the World Intellectual Property Organization were authorized by External Affairs Votes L11c and L12c, Appropriation Act No 4, 1983-84.

During the year, Canada made payments of: $17,280 US valued at $21,946 Cdn to the International Civil Aviation Organization, and 14,451 Swiss Francs valued at $8,517 Cdn to the Paris Union of the World Intellectual Property Organization. In addition, Canada received refunds of: $4,600 US valued at $5,743 Cdn from the International Atomic Energy Agency; $40,000 US valued at $49,804 Cdn from the United Nations Educational, Scientific and Cultural Organization; and, $200,000 US valued at $249,140 Cdn from United Nations organizations.

This account also records payments and the balance outstanding on United Nations bonds purchased by the Canadian Government in September 1962. The bonds yield interest at the rate of 2% per annum and are repayable over 25 years by annual instalments in amounts from 3.1% to 5.1% of the amount subscribed. During the year, Canada's investment of $1,216,800 US as at April 1, 1983, was reduced by a payment of $293,280 US valued at $365,338 Cdn. Payments and other charges amounting to $38,539 represent a valuation adjustment of Canada's foreign investment of $923,520 US translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.2761 Cdn).

VETERANS' LAND ACT FUND ADVANCES

Advances have been made, under Parts I and III of the Veterans' Land Act, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security and, under Part II of the Act, for the purchase, subdivision and development of land, and for progress payments to veterans during construction and completion of unfinished houses, after termination of the construction contract, etc. On completion of the construction contract for each house, Canada Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and will reimburse the Fund the full cost of that property. The total amount authorized to be outstanding at any time is $605,000,000.

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to budgetary expenditure and credited to the allowance for conditional benefits account. The allowance for conditional benefits account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the Veterans' Land Act. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Table 7.8 summarizes the balances and transactions for advances to the Veterans' Land Act Fund.

TABLE 7.8

VETERANS' LAND ACT FUND

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (-)	
					1984	1983
	$	$	$	$	$	$
Veterans' Land Act Fund—						
Advances	261,645,845	47,302,338	12,662,715	227,006,222	- 34,639,623	- 31,024,599
Less: allowance for conditional benefits	6,467,245		3,373,779	3,093,466	- 3,373,779	- 3,392,234
Total	255,178,600	47,302,338	16,036,494	223,912,756	- 31,265,844	- 27,632,365

GOVERNMENT CONTROLLED CORPORATIONS

This group records loans, investments and advances to Government controlled corporations. The terms and conditions of the loans are governed by the Governor in Council, or by an appropriation act. For the purposes of this group, a Government controlled corporation is a business corporation, other than a Crown corporation, in which the Government of Canada has a controlling interest.

Table 7.9 presents a summary of the balances and transactions for the various types of loans, investments and advances that were made to Government controlled corporations. Only those Government controlled corporations with current year transactions and balances are included.

TABLE 7.9

GOVERNMENT CONTROLLED CORPORATIONS

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (–)	
					1984	1983
	$	$	$	$	$	$
Atlantic fishery enterprises—Fisheries and Oceans—						
Pêcheries Canada Inc			28,491,000	28,491,000	28,491,000	
Pêcheries Cartier Inc			10,000	10,000	10,000	
			28,501,000	*28,501,000*	*28,501,000*	
Canada Development Corporation—Social Development	322,000,000			322,000,000		
Canadair Limited—Regional Industrial Expansion	14,634,203	147,122		14,487,081	– 147,122	– 147,122
De Havilland Aircraft of Canada, Limited, The—Regional Industrial Expansion	3,867,200			3,867,200		
Jacques Cartier and Champlain Bridges Incorporated, The—Transport	59,752,867			59,752,867		
Mingan Associates, Ltd—Indian Affairs and Northern Development						
Accounts without current transactions						– 87,411,438
Total	400,254,270	147,122	28,501,000	428,608,148	28,353,878	– 87,558,560

Atlantic fishery enterprises

The Atlantic Fisheries Restructuring Act authorized payments for the restructure of fishery enterprises to help Atlantic fisheries to become more viable, competitive and privately-owned.

During the year, the Government purchased 100 class "A" voting shares of Pêcheries Canada Inc and 10 class "A" voting shares of Pêcheries Cartier Inc for $28,501,000 for the restructure of the Pêcheries Unies in the Province of Quebec.

The Government of Canada owns 100% of the issued voting shares of Pêcheries Canada Inc and 0.04% of the issued voting shares of Pêcheries Cartier Inc. The balance of the issued voting shares of Pêcheries Cartier Inc is owned by Pêcheries Canada Inc. The financial statements of these corporations were not available at the time of printing as their operations commenced in March 1984.

Canada Development Corporation

The Corporation was established under the Canada Development Corporation Act, to assist in the creation or development of businesses, resources, properties and industries in Canada. The Minister of Finance may subscribe to purchase and hold shares of the Corporation for the Government of Canada.

The Government has purchased, pursuant to Section 35 of the Act, 30,711,990 no par value common shares.

The Government's holding of shares represents 86.1% of the common shares outstanding, and 48% of the voting rights. At December 31, 1983, the Corporation had total assets of $7,559 million, liabilities of $6,407 million and shareholders' equity of $1,152 million of which the common shareholders' interest was $594 million. The liabilities include long-term debt of $4,449 million, none of which was guaranteed by the Government.

Canadair Limited

The Corporation was established by letters patent, granted under the Canada Corporations Act, and continued under the Canada Business Corporations Act, to manufacture and sell aircraft. The Corporation is a wholly-owned subsidiary of the Canada Development Investment Corporation (a Crown corporation listed in Schedule D of the Financial Administration Act). The financial statements of this Corporation are included in Volume III of the Public Accounts as Appendix 1 to the financial statements of the Canada Development Investment Corporation.

Loans have been made to the Corporation for the financing of water bomber aircraft, such loans to be recovered on the sale of the aircraft.

The loans are interest-free and are repayable only when the aircraft are sold.

The de Havilland Aircraft of Canada, Limited

The Corporation was established by letters patent, granted under the Ontario Corporations Act, to manufacture and sell aircraft. The Corporation is a wholly-owned subsidiary of the Canada Development Investment Corporation (a Crown corporation listed in Schedule D of the Financial Administration Act). The financial statements of this Corporation are included in Volume III of the Public Accounts as Appendix 2 to the financial statements of the Canada Development Investment Corporation.

Loans have been made to the Corporation in respect of the costs of rate tooling for the DHC-7 aircraft, such loans to be recovered on the sale of the aircraft.

The loans are interest-free and are repayable only when the aircraft are sold.

The Jacques Cartier and Champlain Bridges Incorporated

The Corporation was incorporated under the Canada Business Corporations Act, to operate and maintain the Jacques Cartier Bridge and the Champlain Bridge, and part of the Bonaventure Autoroute, in Montreal (Quebec). The Corporation is a wholly-owned subsidiary of The St Lawrence Seaway Authority (a Crown corporation listed in Schedule D of the Financial Administration Act). The financial statements of this Corporation are included in Volume III of the Public Accounts as an Appendix to the financial statements of The St Lawrence Seaway Authority.

This account records loans which were transferred from the Canada Ports Corporation.

On December 17, 1981, as per PC 1981-3635, the certificates of indebtedness were cancelled and replaced by a certificate bearing an issue date of April 1, 1981, an indefinite due date, with no repayment of principal, and an interest rate equal to zero percent per annum. Furthermore, accrued and unpaid interest amounting to $44,513,580 as of March 31, 1981, on the original certificates, are to be treated as not due and payable as of April 1, 1981.

Mingan Associates, Ltd

The Corporation was established by letters patent, granted under the laws of the Province of Quebec.

During the year, the Government purchased all of the 21,606 common shares without par value of the Corporation for an amount of $355,000, which was charged to budgetary expenditure (Indian Affairs and Northern Development Vote 10). These shares were purchased to gain ownership of a parcel of land owned by the Corporation which was required to be converted into reserve land. The Corporation will be wound up within 6 months of the conversion of land.

PRIVATE SECTOR ENTERPRISES

This group records loans, investments and advances to private sector enterprises. Private sector enterprises are industrial or commercial organizations controlled by private owners.

Table 7.10 presents a summary of the balances and transactions for the various types of loans, investments and advances to private sector enterprises.

TABLE 7.10

PRIVATE SECTOR ENTERPRISES

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (-)	
					1984	1983
	$	$	$	$	$	$
Atlantic fishery enterprises—Fisheries and Oceans			10,000,000	10,000,000	10,000,000	
British Yukon Railway Company—Indian Affairs and Northern Development	5,000,000			5,000,000		
Burgeo Leasing Limited—Public Works	174,145	7,900		166,245	- 7,900	- 14,255
Canadian Arctic Producers Co-operative Limited—Indian Affairs and Northern Development—						
Capital stock	236,000			236,000		
Loans	160,598	18,873		141,725	- 18.873	- 16,200
	396,598	*18,873*		*377,725*	*- 18,873*	*- 16,200*
Canadian defence industry—Regional Industrial Expansion	36,975,569	9,988,901	534,389	27,521,057	- 9,454,512	- 8,213,249
Canadian manufacturers of automotive products—Regional Industrial Expansion	1,288,000	54,000		1,234,000	- 54,000	- 172,485
Canadian producers of frozen groundfish—Fisheries and Oceans	715,717	37,473		678,244	- 37,473	- 212,476
Coast Ferries Limited—Transport	100,000			100,000		
Company stock option—Regional Industrial Expansion						
Consolidated Computer Incorporated—Regional Industrial Expansion	12,395,998			12,395,998		
Cooperative Energy Corporation—Energy, Mines and Resources	57,888,945		184,544	58,073,489	184,544	57,888,945
Development of export trade (loans administered by the Export Development Corporation)—External Affairs	84,261,755	7,625,755	110,870,678	187,506,678	103,244,923	- 2,655,055
Enterprise development program—Regional Industrial Expansion	16,071,559	260,000	4,484,572	20,296,131	4,224,572	8,121,392
Eurocan Pulp and Paper Co Ltd—Public Works	1,800,000	225,000		1,575,000	- 225,000	- 225,000
Footwear and tanning industries adjustment program—Regional Industrial Expansion	714,500	587,387		127,113	- 587,387	- 53,872
Groundfish processors—Fisheries and Oceans	348,403	155,514		192,889	- 155,514	- 82,021
Haddock fishermen—Fisheries and Oceans	1,435,519	5,343		1,430,176	- 5,343	- 8,944
Industrial and regional development program—Regional Industrial Expansion			975,000	975,000	975,000	
Kennedy Round agreement—Regional Industrial Expansion	959,810	7,714		952,096	- 7,714	- 150,000
Lower Churchill Development Corporation—Energy, Mines and Resources	14,750,000			14,750,000		
Nanisivik Mines Ltd—Indian Affairs and Northern Development						
Newfoundland and Labrador Development Corporation Limited—Regional Industrial Expansion—						
Capital stock	200			200		
Loans	25,000,000			25,000,000		500,000
	25,000,200			*25,000,200*		*500,000*
Oil refinery terminal wharf at Come-by-Chance, Newfoundland—Public Works	14,207,689		5,104,215	19,311,904	5,104,215	
Pharmaceutical industry development assistance program—Regional Industrial Expansion	39,000	33,000		6,000	- 33,000	- 51,750
Radio Engineering Products Limited—Regional Industrial Expansion	1,000,000			1,000,000		
Saint John Harbour Bridge Authority—Finance	10,220,250	152,232	840,239	10,908,257	688,007	708,947
Société Inter-Port de Québec—Regional Industrial Expansion	400			400		
Sydney Steel Corporation—Public Works	5,218,162			5,218,162		
Telesat Canada—Communications	30,000,000			30,000,000		
Town of Oromocto Development Corporation—Finance	470,556	59,540		411,016	- 59,540	- 56,499
Account without current transactions						- 400
Total	321,432,775	19,218,632	132,993,637	435,207,780	113,775,005	55,307,078

Atlantic fishery enterprises

The Atlantic Fisheries Restructuring Act authorized payments for the restructure of fishery enterprises to help Atlantic fisheries to become more viable, competitive and privately-owned.

During the year, the Government purchased 10,000 class "AA-2" preferred shares for $10,000,000, for the restructure of National Sea Products Limited and HB Nickerson and Sons Ltd in the Province of Nova Scotia.

British Yukon Railway Company

A loan has been made to the British Yukon Railway Company, for the Whitepass and Yukon Railway, to maintain and improve the rail service of the Yukon Territory.

The loan is interest-free, is repayable over 20 years in equal annual instalments due December 31, starting December 31, 1984 and ending December 31, 2003. Instalments in arrears bear interest at the rate established by the Minister of Finance for loans to Crown corporations in effect on the day the instalment is payable.

Burgeo Leasing Limited

Loans have been made to Burgeo Leasing Limited, for the construction of an extension to the wharf at Burgeo, Newfoundland. The total loan authority is $240,000.

The loans bear interest at rates from 6.937% to 8.062% per annum, are repayable over 25 years in equal annual instalments due September 1, with the final instalment on September 1, 1996.

Canadian Arctic Producers Co-operative Limited

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account. The balance as at March 31, 1984 is comprised of:

(*a*) common shares for $1,000; and,

(*b*) 235,000, 7% non-cumulative redeemable preferred shares, at $1 each.

In 1982-83, as per TB 784350, preferred shares for $235,000, and common shares for $1,000, were transferred to the Canadian Arctic Producers Co-operative Limited, under the authority of Section 52 of the Financial Administration Act. Section 52 does not authorize removing the shares from the accounts of Canada. The removing of the shares from the accounts of Canada is scheduled for 1984-85.

Loans

In 1971-72, a loan of $250,000 was issued to Canadian Arctic Producers Co-operative Limited. The loan bears interest at the rate of 7% per annum, is repayable in monthly instalments, with the final instalment on June 30, 1990.

Canadian defence industry

Advances have been made to assist Canadian defence industry with plant modernization. Advances shall not exceed one-half of the cost of the acquisition of new equipment to defence industry.

During the year, additional advances were authorized by Regional Industrial Expansion Vote L30, Appropriation Acts No 1 and No 2, 1983-84.

The advances bear no interest, are repayable over 1 to 10 years, with final instalments between April 1, 1984 and June 1, 1986.

Canadian manufacturers of automotive products

Loans have been made to assist manufacturers of automotive products in Canada, including material suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products, to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery, and for working capital.

The loans bear interest at the rate of 13.875% per annum, are repayable over 1 to 4 years, with final instalments between April 30, 1984 and April 30, 1987.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories. The total loan authority is $5,500,000.

The loans bear interest at the rate of 13% per annum, are repayable in equal annual instalments over 7 years, with the final instalment in December 1987.

Coast Ferries Limited

A loan was made to the Corporation, for working capital purposes.

The loan bears interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings. The loan was due April 1, 1978. No interest and no repayment were received since the loan was made.

Company stock option

This account records the purchase by the General Adjustment Assistance Board and the Enterprise Development Board, on behalf of Her Majesty in right of Canada, of the capital stock of a company in order to exercise a stock option in such company that has been taken by the Board in connection with the provision of a loan, or of insurance of a loan or a letter of credit made or issued to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program, where, in the opinion of a Board established pursuant to Section 7 of the Department of Regional Industrial Expansion Act (formerly the Department of Industry, Trade and Commerce Act):

(i) the value of the capital stock of the company has increased as a result of the assistance provided and the stock option should be exercised, in order to permit Her Majesty in right of Canada to benefit from the increased value of the capital stock of the company; or,

(ii) the stock option should be exercised, to protect the Crown's interest in respect of the loan made or insurance provided; and,

to authorize the sale or other disposition of any capital stock so acquired.

During the year, additional purchases were authorized by Regional Industrial Expansion Vote L40, Appropriation Acts No 1 and No 2, 1983-84.

Consolidated Computer Incorporated

In 1981-82, the Government disposed of its interest in Consolidated Computer Incorporated. The sum of $100,000 was received from Nabu Manufacturing Corporation in consideration of the transfer to it of debentures obtained by the Government as a result of paying off certain loans incurred by Consolidated Computer Incorporated. Now that the above transaction is completed, authority will be requested to delete the Government's investment in the Company from the accounts of Canada.

Cooperative Energy Corporation

The Corporation was established under the Cooperative Energy Act, to bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry. The Corporation is a holding company whose shareholders are the participating co-operatives and the Government of Canada.

The Minister of Energy, Mines and Resources may subscribe for, acquire and hold shares and equity debentures of the Corporation for the Government of Canada. For that purpose, the Government of Canada may provide, over the next four years, up to $100,000,000 to match investment funds contributed by participating co-operative organizations.

The Government's investment in the capital of the Corporation, as authorized by the Cooperative Energy Act, is recorded in this account and is made up of:

	March 31, 1984
	$
Equity debentures	3,075,900
57,804 class B shares	5,780,400
489,477 class D shares	48,947,700
	57,804,000
269,489 class C shares	269,489
	58,073,489

The equity debentures pay 6% interest per year, payable every December 31. During the year, the Government received 184,544 class C shares at $1 each in lieu of cash for the interest due on the equity debentures.

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

The loans bear interest at rates from 8.25% to 9.5% per annum, are repayable over 5 to 12 years, with final instalments between April 15, 1984 and April 15, 1995.

During the year, payments and other charges included loans of $105,029,844 and a valuation adjustment of $5,840,834 in respect of loans totalling $146,937,292 US. Interest of $11 million was received and credited to Non-tax revenue—Return on investments.

Enterprise development program

This account records loans to:

(*a*) a person engaged in a manufacturing or processing activity in Canada where, in the opinion of the Enterprise Development Board, such loan is required for the purpose of:

- (i) restructuring operations in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; or,
- (ii) adjusting to changes in conditions affecting access to foreign markets which are attributable to the imposition by a country other than Canada of an import surtax or to the taking by such country of other actions having the same effect;

(*b*) a person in respect of whom the Board has authorized the provision of insurance of a loan not exceeding $200,000 where, in the opinion of the Board, such loan is required for the purpose of preventing a serious delay in implementing a restructuring program;

(*c*) a person who has previously obtained assistance in accordance with the Automotive Manufacturing Assistance Regulations, the Pharmaceutical Industry Incentives Development Assistance Regulations or the Footwear and Tanning Industries Assistance Regulations or under the Enterprise Development Program or to any trustee or receiver authorized by law to carry on the business of such person or manufacturer where, in the opinion of the Board, such loan is required for the purpose of protecting the Crown's interest in the assets securing a loan previously made or a loan or letter of credit previously insured, where such a person is unable to obtain sufficient financing on reasonable terms from other sources for such purposes;

(*d*) a person in Canada engaged or about to engage in the tanning or in the manufacture of footwear who, in the opinion of the Board, requires assistance to establish or restructure his operations in order to meet international competition;

(*e*) a person engaged or about to engage in a manufacturing, processing or other commercial activity, for the purpose of promoting the establishment, growth, efficiency or international competitiveness of Canadian industry, and to foster the expansion of Canadian trade; and,

(*f*) a person who has previously obtained assistance under a program of assistance to industry, or any trustee or receiver authorized by law to carry on the business of such person for the purpose of protecting the Crown's interest resulting therefrom.

During the year, additional loans were authorized by Regional Industrial Expansion Vote L35, Appropriation Acts No 1 and No 2, 1983-84.

The loans are repayable over 5 to 20 years, bear interest at rates from 8.375% to 12.875% per annum, with final instalments between April 15, 1984 and December 1, 1998.

Eurocan Pulp and Paper Co Ltd

Loans have been made to Eurocan Pulp and Paper Co Ltd, for the construction of a marine terminal at Kitimat, British Columbia. The total loan authority is $4,500,000.

The loans bear interest at rates from 7.062% to 7.812% per annum, are repayable over 20 years in equal annual instalments due March 31, with the final instalment on March 31, 1991.

Footwear and tanning industries adjustment program

Loans have been made under the footwear and tanning industries adjustment program, to assist persons in Canada engaged or about to engage in the tanning or in the manufacture of footwear, who have been determined by the General Adjustment Assistance Board to be eligible for assistance to establish or restructure their operations, in order to meet international competition.

The loans bear interest at rates from 8.7% to 10% per annum, are repayable over 5 to 9 years, with final instalments between April 1, 1984 and December 1, 1989.

This loan program has been superceded by the Enterprise Development Program, and no further loans will be made.

Groundfish processors

Loans have been made to assist processors of groundfish in Canada, who, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e. prices to primary producers, at the 1966-68 level. The total loan authority is $6,000,000. The loans bear interest at the rate of 8.75% per annum, are repayable in equal annual instalments over 7 years, with the final instalment in December 1984.

Loans, in the amount of $3,000,000, have also been made to ice affected fish plants in Newfoundland, Labrador and North Shore, Quebec, to provide advances for working capital assistance to Canadian producers of groundfish products in Newfoundland and Quebec, who were affected by severe ice conditions in May and June 1974. The loans bear interest at rates from 8% to 10% per annum, are repayable in equal annual instalments over 7 years, with the final instalment in December 1985.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is $1,650,000.

The loans bear interest at the rate of 8% per annum, are repayable in equal annual instalments over 4 years, with the final instalment in 1979. The Department of Justice is proceeding with legal action to recover the loans.

Industrial and regional development program

Loans have been made to firms and industries to help them adjust to changing competitive conditions and to produce new, more viable and competitive products and services.

During the year, loans were authorized by Regional Industrial Expansion Vote L41b, Appropriation Act No 3, 1983-84.

The loans bear interest at the rate of 12.625% per annum, are repayable over 1 to 10 years, with final instalments between January 1, 1989 and December 31, 1998.

Kennedy Round agreement

Loans have been made under the Adjustment Assistance Program related to the Kennedy Round agreement, to assist manufacturers in Canada who have been determined by a board established pursuant to Section 7 of the Department of Regional Industrial Expansion Act: (*a*) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada, resulting in exceptional problems of adjustment; (*b*) to be unable to obtain sufficient financing on reasonable terms from other sources, for purposes of making the necessary adjustment; (*c*) to require such loans in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; and, (*d*) to be unable to obtain sufficient financing on reasonable terms from other sources for such purposes. The category of persons eligible for loans also includes a manufacturer or other person in Canada:

(*a*) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry, Trade and Commerce Vote 30c, Appropriation Act No 1, 1968, of a loan therein described for an amount not exceeding $200,000; and,

(*b*) who, in the opinion of the Board, requires such loan to prevent serious delay in implementing the restructuring program approved by the Board.

The loans bear interest only if the borrower realizes a profit, are repayable over 17 years, with the final instalment on March 1, 1990.

This loan program has been superceded by the Enterprise Development Program and consequently no further loans will be made.

Lower Churchill Development Corporation

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland in the development of the hydro-electric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49% of the shares of the Lower Churchill Development Corporation.

The Government has purchased 1,475 class A shares, representing 49% of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro.

Nanisivik Mines Ltd

The Government incurred capital expenditures of approximately $24.4 million for the construction of infrastructure facilities for Nanisivik Mines Ltd. It is expected that the Government will recover approximately $8.1 million.

In return for the infrastructure facilities provided, the Corporation issued to the Government, in October 1983, 1,800,000 common shares without nominal or par value. This represents 18% of the issued shares.

Newfoundland and Labrador Development Corporation Limited

Capital stock

The Government has purchased 200 ordinary $1 par value shares of Newfoundland and Labrador Development Corporation Limited, in accordance with an agreement between Canada and Newfoundland pursuant to Section 8(3)(c) of the Special Areas Act (formerly the Department of Regional Economic Expansion Act). This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Newfoundland.

Loans

Loans have been made to provide financing and other services to small and medium-sized businesses in Newfoundland.

The loans bear interest at rates from 8.375% to 18.375% per annum, are repayable at the end of 10 years, with final repayments between April 13, 1987 and March 31, 1992.

Oil refinery terminal wharf at Come-by-Chance, Newfoundland

Loans have been made for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland. The total loan authority is $28,200,520.

The loans bear interest at the rate of 1.803% per quarter, are repayable over 15 years in equal quarterly instalments due the first day of each calendar year quarter, with the final instalment on March 1, 1990. The instalments are in arrears since January 1, 1976. Parliamentary authority is required to write-off the balance.

Pharmaceutical industry development assistance program

Loans have been made, under the pharmaceutical industry development assistance program, to companies in Canada, for the purpose of improving their ability to manufacture and market lower-priced prescription drugs at competitive prices, through reorganization of any of their operation of manufacturing, distribution and research, and who were unable to obtain sufficient financing on reasonable terms from other sources for such purposes.

The loans bear interest at the rate of 8.75% per annum, are repayable over 10 years, with the final instalment on April 15, 1984.

No further loans under this program will be made.

Radio Engineering Products Limited

Loans have been made to Radio Engineering Products Limited, to provide working capital in order that it might remain viable and complete certain production.

Radio Engineering Products Limited was indebted to Revenue Canada for tax arrears of some $3,500,000, and to the Department of Regional Industrial Expansion for approximately $400,000 under the Defence Industry Productivity Program. At the time of the loans, the Government had acquired control of the Company. In November of 1975, the Company declared bankruptcy and the assets were subsequently disposed of.

These loans are in default since 1974-75. Parliamentary authority is required to write-off the balance.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year. The advances bear interest at rates from 5% to 18.375% per annum.

Advances made to the Authority to meet payments on Municipal Development and Loan Board loans and/or Canada Ports Corporation loans, have also been charged to this account. During the year, the total amount of loans authorized was increased to $11,135,000 by Finance Votes L15 and L15b, Appropriation Acts No 1, No 2 and No 3, 1983-84.

Société Inter-Port de Québec

The Government has purchased 400 fully paid capital shares of the Société Inter-Port de Québec at $1 per share, under the authority of the Minister of Regional Industrial Expansion. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

Sydney Steel Corporation

Loans have been made to Sydney Steel Corporation, for the construction of wharf facilities at Sydney, Nova Scotia. The total loan authority is $6,000,000.

The loans bear interest at the rate of 9.078% per annum, are repayable over 20 years in equal annual instalments due June 12, with the final instalment on June 12, 1998. The instalments are in arrears since June 1, 1979. Parliamentary authority is required to write-off the balance.

Telesat Canada

The Government has purchased 3,000,000 common shares of Telesat Canada for $10 per share, for $30,000,000. This investment represents 49.99% of the shares outstanding.

Town of Oromocto Development Corporation

Loans have been made to the Town of Oromocto Development Corporation, for housing projects in the Town of Oromocto, New Brunswick. The total loan authority is $1,250,000.

The loans bear interest at rates of 5% and 5.75% per annum, are repayable in equal semi-annual instalments over 30 years, with final instalments between November 15, 1988 and February 15, 1992.

MISCELLANEOUS

This group records advances to employees, and other types of loans not classified elsewhere.

Table 7.11 presents a summary of the balances and transactions for the various types of miscellaneous loans and advances.

TABLE 7.11

MISCELLANEOUS LOANS AND ADVANCES

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (–) 1984	Net increase or decrease (–) 1983
	$	$	$	$	$	$
Loans and accountable advances—						
External Affairs—						
Personnel posted abroad	5,732,684	6,771,140	8,001,182	6,962,726	1,230,042	2,209,232
Posts abroad	11,023,936	319,752,544	314,459,943	5,731,335	– 5,292,601	5,444,084
	16,756,620	*326,523,684*	*322,461,125*	*12,694,061*	*– 4,062,559*	*7,653,316*
National Defence—						
Imprest accounts, standing advances and authorized loans	23,851,130	173,210,676	174,685,210	25,325,664	1,474,534	– 1,236,156
Regional Industrial Expansion—						
Personnel posted in Canada	64,361	67,379	4,581	1,563	– 62,798	– 617,897
Supply and Services—						
Miscellaneous departmental accountable advances	4,988,949	5,374,918	5,733,352	5,347,383	358,434	490,629
Treasury Board—						
Miscellaneous departmental accountable imprest and standing advances	10,855,769	9,849,556	10,602,315	11,608,528	752,759	674,580
Total loans and accountable advances	56,516,829	515,026,213	513,486,583	54,977,199	– 1,539,630	6,964,472
Other miscellaneous—						
Agriculture—						
Construction of multi-purpose exhibition buildings	23,684,612	512,196		23,172,416	– 512,196	– 621,266
Communications—						
Cultural property			4,920	4,920	4,920	
Employment and Immigration—						
Assisted passage scheme	45,402,522	10,568,987	13,699,130	48,532,665	3,130,143	2,379,126
Energy, Mines and Resources—						
Hydro-Quebec Research Institute	14,308,962			14,308,962		– 463,300
Finance—						
Ottawa Civil Service Recreational Association	594,065	264,736		329,329	– 264,736	– 138,275
Town of Oromocto	26,745	7,096		19,649	– 7,096	– 6,698
	620,810	*271,832*		*348,978*	*– 271,832*	*– 144,973*
Indian Affairs and Northern Development—						
Chippewa Band of Kettlepoint	65,000			65,000		
Council for Yukon Indians	1,924,724		912,063	2,836,787	912,063	824,724
Eskimo loan fund	4,448,260	1,165,737	538,975	3,821,498	– 626,762	308,133
Indian economic development	44,171,806	4,548,395	5,080,929	44,704,340	532,534	774,129
Indian housing assistance	5,036,235	1,031,526	574,129	4,578,838	– 457,397	– 772,939
Indians and Inuit of Quebec	3,500,000			3,500,000		
Inuvialuit Development Corporation	9,675,000			9,675,000		
Native claimants	50,421,484	74,561	14,080,673	64,427,596	14,006,112	12,717,029
	119,242,509	*6,820,219*	*21,186,769*	*133,609,059*	*14,366,550*	*13,851,076*
Labour—						
Provincial workmen's compensation boards	4,167,000		100,000	4,267,000	100,000	30,000
National Defence—						
Canadian Forces housing projects	16,682,201	557,639	46,303	16,170,865	– 511,336	– 506,787
Solicitor General—						
Parolees	9,933	20,846	26,924	16,011	6,078	707
Supply and Services—						
Defence production loan account	1,724,007			1,724,007		

TABLE 7.11

MISCELLANEOUS LOANS AND ADVANCES—*Concluded*

					Net increase or decrease (–)	
	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	1984	1983
	$	$	$	$	$	$
Transport—						
Corporation of the City of Montreal—						
Atwater Tunnel	802,094	78,649		723,445	– 78,649	– 76,266
St Remi Tunnel	70,326	70,326			– 70,326	– 68,197
Hamilton Harbour Commissioners	3,065,193	1,707,424		1,357,769	– 1,707,424	– 117,146
Lakehead Harbour Commission	478,544	59,681		418,863	– 59,681	– 55,478
Port Alberni Harbour Commission	1,199,583	106,506		1,093,077	– 106,506	– 99,037
	5,615,740	*2,022,586*		*3,593,154*	*– 2,022,586*	*– 416,124*
Veterans Affairs—						
Commonwealth War Graves Commission	54,906		780	55,686	780	– 10,848
Accounts without current transactions						– 324,436
Total other miscellaneous	231,513,202	20,774,305	35,064,826	245,803,723	14,290,521	13,773,175
Total	288,030,031	535,800,518	548,551,409	300,780,922	12,750,891	20,737,647

Personnel posted abroad—External Affairs

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments. The purposes of the account were extended to include loans and advances to locally-engaged staff abroad including their dependants, for medical expenses.

The total amount authorized to be outstanding at any time is $10,000,000.

The closing balance consists of loans to employees, $5,368,514; advances for medical expenses, $703,282; and, security and other deposits under Foreign Service Directives, $890,930.

The loans bear interest at rates from 10% to 16% per annum, are repayable over 4 years, with final instalments between April 1, 1984 and June 30, 1988.

Posts abroad—External Affairs

Non-interest bearing advances have been made for interim financing of expenditures at posts abroad, pending distribution to appropriations of this and other departments.

The total amount authorized to be outstanding at any time is $19,500,000.

Imprest accounts, standing advances and authorized loans—National Defence

This account was established for the purpose of financing: (*a*) public funds imprest and public funds advance accounts; (*b*) standing advances; (*c*) authorized loans and advances to employees posted abroad; and, (*d*) authorized recoverable advances to establish military messes and canteens.

During the year, the total amount authorized to be outstanding at any time was increased to $60,000,000 by National Defence Vote L16c, Appropriation Act No 4, 1983-84.

Personnel posted in Canada—Regional Industrial Expansion

This account records imprest bank account advances made to regional offices.

The total amount authorized to be outstanding at any time is $1,950,000.

Miscellaneous departmental accountable advances—Supply and Services

The closing balance reflects amounts outstanding in the hands of departments, Government agencies and individuals, at year end, to be expended in the following year.

Miscellaneous departmental accountable imprest and standing advances—Treasury Board

This account is operated to provide standing travel advances, petty cash and imprest bank account advances, to federal Government departments and agencies.

The total amount authorized to be outstanding at any time is $17,000,000.

Construction of multi-purpose exhibition buildings—Agriculture

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 27 to 30 years, bearing interest at rates from 7.432% to 9.684% per annum, with final instalments between May 31, 2002 and May 1, 2008, $19,677,562;

(*b*) repayable over 18 to 26 years, bearing interest at rates from 7.266% to 9.543% per annum, with final instalments between December 31, 1992 and February 15, 2006, $1,311,463; and, (*c*) repayable over 10 to 15 years, bearing interest at rates from 7.613% to 9.066% per annum, with final instalments between May 1, 1988 and August 1, 1994, $2,183,391.

Cultural property—Communications

Loans may be made to institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the Cultural Property Export and Import Act, or for the purchase of cultural property situated outside Canada which is related to the national heritage.

During the year, additional loans were authorized by Communications Vote L30, Appropriation Acts No 1 and No 2, 1983-84. The total loan authority is $10,000 per year.

The loan made during the year bears interest at the rate of 10.875% per annum, is repayable over 5 years, with the final instalment on September 30, 1988.

Assisted passage scheme—Employment and Immigration

Section 121 of the Immigration Act authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $60,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable by monthly instalments over 3 to 5 years, with a possible deferment of 2 years, bearing interest at rates from 6% to 15% per annum, with final instalments between April 1, 1984 and April 1, 1989, $6,249,948; and,

(*b*) repayable by monthly instalments over 3 to 5 years, with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1984 and April 1, 1989, $42,282,717.

During the year, loans totalling $71,294 were deleted pursuant to Section 18(3) of the Financial Administration Act.

Hydro-Quebec Research Institute—Energy, Mines and Resources

Loans have been made to the Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Institute.

The loans bear interest at rates from 7.187% to 7.937% per annum, are repayable over 25 years in equal annual instalments due March 25, with the final instalment on March 25, 1999. The annual instalment due March 25, 1984 was received in 1984-85.

Ottawa Civil Service Recreational Association—Finance

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The loans bear interest at rates from 4.25% to 5.375% per annum, are repayable in equal semi-annual instalments over 25 and 45 years, with final instalments between September 30, 1990 and September 30, 2005.

Town of Oromocto—Finance

Loans have been made to the Town of Oromocto, New Brunswick, to provide capital assistance.

The remaining loan bears interest at the rate of 5.875% per annum, is repayable in equal semi-annual instalments over 20 years, with the final instalment on June 1, 1986.

Chippewa Band of Kettlepoint—Indian Affairs and Northern Development

An interest-free loan has been made to the Chippewa Band of Kettlepoint, to purchase Lots 60 and 61 in Lake Road, West Concession, in the Township of Bosanquet, County of Lambton, Ontario. Repayment of this loan will be negotiated with the Band.

Council for Yukon Indians—Indian Affairs and Northern Development

Loans have been made to the Council for Yukon Indians, to provide interim benefits to elderly Yukon Indians pending settlement of the Yukon Indians land claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Vote L55, Appropriation Acts No 1 and No 2, 1983-84.

The loans are repayable in full upon settlement of the land claims, and are interest-free before an Agreement-in-Principle for the settlement of a claim is reached.

Eskimo loan fund—Indian Affairs and Northern Development

Loans have been made to individual Eskimos or groups of Eskimos, to promote commercial activities and gainful occupations. Loans have also been made to a co-operative association, a credit union, a caisse populaire or other credit society incorporated under the laws of a province, where the majority of the members are Eskimos, or to a corporation incorporated under the laws of Canada, or of a province, where the controlling interest is held by Eskimos.

The total amount authorized to be outstanding at any time is $7,072,000.

Included in the balance of loans outstanding at March 31, 1984 is $170,465 which is an investment in Canadian Arctic Producers Co-operative Limited.

The loans bear interest at rates from 5% to 21% per annum, are repayable over 1 to 15 years, with final instalments between April 1, 1984 and March 31, 1999. New loans will bear interest at rates 1% greater than the simple average prime commercial lending rate.

Indian economic development—Indian Affairs and Northern Development

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is $70,000,000.

The loans bear interest at rates from 5% to 17.5% per annum, are repayable over 1 month to 15 years, with final instalments between April 1, 1984 and March 31, 1999.

Indian housing assistance—Indian Affairs and Northern Development

Second mortgage loans have been made to provide financial assistance to Indians and Inuit, for the construction and acquisition of houses and land, in areas other than Indian reserves. The purposes of the account were extended to authorize loans and advances to Indians and Inuit, for repairs or improvements to houses at time of purchase, in areas other than Indian reserves.

The total amount authorized to be outstanding at any time is $20,000,000.

The loans are interest-free, and are repayable in full by equal annual instalments or forgiveness, or, when the borrower sells the property. Whenever certain conditions of occupancy and maintenance are satisfied, instalments are forgiven at the rate of 10% per annum for up to 10 years.

During the year, repayments included forgiveness of $865,195, pursuant to Northern Affairs and National Resources Vote L51a, Appropriation Act No 9, 1966.

Indians and Inuit of Quebec—Indian Affairs and Northern Development

Loans have been made to the Indians and Inuit of Quebec, to meet legal and other related costs in their court action concerning the James Bay Hydro Project. Loans issued to date are as follows:

(*a*) Grand Council of the Crees, $2,000,000; and,

(*b*) Northern Quebec Inuit Association, $1,500,000.

The loans bear interest at rates from 7.125% to 8.875% per annum, and will be repaid in full in 1984-85.

Inuvialuit Development Corporation—Indian Affairs and Northern Development

Interest-free loans have been made in support of the Agreement-in-Principle for comprehensive land claims settlement. The loans are repayable in full when claims are settled and awarded.

Native claimants—Indian Affairs and Northern Development

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Vote L50, Appropriation Acts No 1 and No 2, 1983-84.

The terms and conditions of the loans are as follows:

(*a*) loans made before an Agreement-in-Principle for the settlement of a claim is reached are interest-free;

(*b*) loans made after the date on which an Agreement-in-Principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(*c*) loans are due and payable, as to principal and interest, on the date on which the claim is settled, or on a date fixed in the agreement, which shall be not later than March 31, 1994, whichever date is earlier.

Provincial workmen's compensation boards—Labour

This account is operated under the authority of Section 3(4) of the Government Employees Compensation Act, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workmen's compensation boards (except Quebec) is not to exceed three months' disbursements for compensation. The present limit for advances to the Province of Quebec is $1,100,000.

The advances are interest-free and are to be repaid on termination of the agreements with the provincial boards.

Canadian Forces housing projects—National Defence

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates from 4% to 5.75% per annum, are repayable over 35 to 48 years, with final instalments between August 1, 1996 and November 1, 2010.

Parolees—Solicitor General

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is $50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling $7,306 were forgiven pursuant to Solicitor General Vote L103b, Appropriation Act No 1, 1969. These loans were initially recorded in 1980-81, 1981-82, 1982-83 and 1983-84.

Defence production loan account—Supply and Services

This account was established under Section 15.1 of the Defence Production Act, to record loans or advances for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person.

Section 15.2 of the Defence Production Act stated that the aggregate of expenditures charged to the Defence production revolving fund (budgetary account), and to this account, shall not at any time exceed by more than $100,000,000 the aggregate of amounts:

(*a*) received from the sale or disposition of materials, substances or defence supplies;

(*b*) charged to another appropriation in respect of costs of acquisition, storage, maintenance or transportation of stocks of materials or substances purchased, or of stocks of defence supplies acquired, where such materials, substances or defence supplies may be acquired under that appropriation;

(*c*) charged to an appropriation or paid by an agent of Her Majesty or by an associated government, to pay costs incurred in respect of defence supplies, payment for which was made out and charged to the Defence production revolving fund; and,

(*d*) received in repayment of a loan or advance previously charged to this account.

A repayment of $1.7 million owed to this account by CAE Aircraft is in dispute concerning the date from which interest should be charged. Legal counsel is of the opinion that no loss to the Government will be incurred.

Corporation of the City of Montreal—Transport

Loans have been made to the Corporation of the City of Montreal, for the construction of vehicular tunnels under the Lachine Canal at Atwater Avenue and at St Remi Street.

Under the agreement, the Corporation was required to reimburse ⅓ of the cost of construction of the tunnels, with interest at the rate of 3.125% per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sums of $2,000,000 for the Atwater Tunnel and $1,500,000 for the St Remi Tunnel, plus interest, and such amounts were to be repaid in 30 consecutive annual instalments, the first of which was payable twelve months after the date of conveyance of the lands, namely June 20, 1961, for the Atwater Tunnel, and June 12, 1953, for the St Remi Tunnel.

The cost of the construction of the Atwater Tunnel for purposes of the agreement exceeded $6,000,000, and the share to be reimbursed by the City is $2,000,000, with interest at the rate of 3.125% per annum, with the final instalment on June 20, 1991.

The cost of the construction of the St Remi Tunnel for the purposes of the agreement has been established at $4,132,353, and the share to be reimbursed by the City was $1,377,451 plus $21,738 for supplementary ducts installed at the request of the Montreal Hydro Commission. During the year, the loan related to the St Remi Tunnel was repaid in full.

Hamilton Harbour Commissioners—Transport

Loans have been made to the Hamilton Harbour Commissioners, to assist in the development of the harbour.

The total amount authorized to be outstanding at any time is $4,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) 20 year loans, bearing interest at the rate of 6.062% per annum, repayable in semi-annual instalments due June 30 and December 31, with the final instalment on June 30, 1987, $270,537;

(*b*) 20 year loans, bearing interest at the rate of 5.562% per annum, repayable in semi-annual instalments due June 30 and December 31, with the final instalment on June 30, 1987, $262,232; and,

(*c*) 39 year loan, bearing interest at the rate of 4.125% per annum, repayable in semi-annual instalments due June 30 and December 31, with the final instalment on January 31, 2001, $825,000.

Lakehead Harbour Commission—Transport

Loans have been made to the Lakehead Harbour Commission, for the expansion of the Keefer terminal.

The loans bear interest at the rate of 7.437% per annum, are repayable over 15 years in semi-annual instalments due June 30 and December 31, with the final instalment on June 30, 1989.

Port Alberni Harbour Commission—Transport

Loans have been made to the Port Alberni Harbour Commission, to finance the construction of a new lumber assembly wharf.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) 20 year loan, bearing interest at the rate of 8.062% per annum, repayable in semi-annual instalments due June 30 and December 31, with the final instalment on June 30, 1991, $281,538; and,

(*b*) 20 year loan, bearing interest at the rate of 7.187% per annum, repayable in semi-annual instalments due June 30 and December 31, with the final instalment on June 30, 1991, $811,539.

Commonwealth War Graves Commission—Veterans Affairs

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to $55,686 Cdn, using the year-end rate of exchange (£1UK = $1.8562 Cdn).

The advances are interest-free and have no fixed terms of repayment.

ALLOWANCE FOR VALUATION

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SUPPLEMENTARY STATEMENT

Recorded Uncollected Interest

In accordance with the Government's stated accounting policies, interest due but not received is not reported as revenue. In certain cases, this uncollected interest is recorded by being added to the applicable loan and advance account, and credited to an uncollected interest account. Since the Government's policy is to report revenue only as received, the balance of the uncollected interest account is deducted from the loan and advance account, to present it on a net basis.

Table 7.12 reports the transactions for the year in respect of the recorded uncollected interest.

TABLE 7.12

RECORDED UNCOLLECTED INTEREST

	April 1/1983	Additions	Collections and deletions	March 31/1984
	$	$	$	$
Loans, investments and advances—				
Crown corporations and agencies—				
All other Crown corporations and agencies—				
Atomic Energy of Canada Limited—				
Housing	6,677		478	6,199
Bruce heavy water plant	45,997,009		3,195,597	42,801,412
Commercial products division	191,703		17,868	173,835
Lepreau nuclear station	50,600,000			50,600,000
Sheridan Park engineering design office	19,030		4,932	14,098
	96,814,419		*3,218,875*	*93,595,544*
Eldorado Nuclear Limited	10,175,039		81,606	10,093,433
Northern Canada Power Commission—Northern Canada Power Commission Act, Section 15	14,957,459	8,551,727	10,014,611	13,494,575
St Lawrence Seaway Authority, The—Interest bearing loans	210,000,000			210,000,000
Provincial and territorial governments—				
Federal-provincial employment loans program	95,953		5,651	90,302
Special development loans program	3,924		273	3,651
Winter capital projects fund	2,856,037		82,788	2,773,249
Atlantic Development Board carry-over projects	148,734		3,403	145,331
Special areas and highways agreement	35,350,785		1,117,142	34,233,643
Regional electrical interconnections	14,606,872		152,389	14,454,483
Agricultural service centres—Loans	598,890	50,243	142,390	506,743
Atlantic Provinces Power Development Act	13,200,986		316,317	12,884,669
Yukon Territory small business loans	146,223	44,442	14,461	176,204
National governments including developing countries—The United Kingdom Financial Agreement Act, 1946	115,802,213			115,802,213
International organizations—				
International financial institutions—				
Inter-American Development Bank	5,037,776	405,085		5,442,861
Private sector enterprises—Saint John Harbour Bridge Authority	406,173	152,232		558,405
Miscellaneous—Hydro-Quebec Research Institute	2,543,464			2,543,464
	522,744,947	9,203,729	15,149,906	516,798,770

SECTION 8

1983-84
PUBLIC ACCOUNTS

Specified Purpose Accounts

CONTENTS

Page

Canada Pension Plan Account 8.2
Superannuation accounts 8.4
Unemployment Insurance Account 8.8
Government Annuities Account 8.8
Canadian Ownership Account 8.8
Deposit and trust accounts 8.8
Provincial tax collection agreements account 8.22
Other specified purpose accounts 8.22
Supplementary statements—
  Canada Pension Plan Account and the Canada Pension Plan Investment Fund 8.26
  Canada Employment and Immigration Commission relating to the Unemployment Insurance Account 8.29
  Government Annuities Account 8.32
  Royal Canadian Mounted Police (Dependants) Pension Fund 8.34

SPECIFIED PURPOSE ACCOUNTS

Specified purpose accounts represent the recorded value of the financial obligations of the Government of Canada in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to legislation, trusts, treaties, undertakings or contracts. These public moneys may be paid out only for the purposes specified in or pursuant to the legislation, trusts, treaties, undertakings or contracts.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

This section gives details of specified purpose accounts on which summary information was given in Sections 1 and 2 of this volume.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges, i.e. inflow and outflow of transactions. In addition, the term "account(s) without current transactions" has been included in one table, to provide a link with figures published in the previous year's edition of the Public Accounts, and to show net transactions in accounts which were closed out in the previous year.

The financial statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund, the Unemployment Insurance Account, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

TABLE 8.1

SPECIFIED PURPOSE ACCOUNTS

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (–)	
					1984	1983
	$	$	$	$	$	$
Canada Pension Plan Account, Table 8.2	24,108,102,321	6,249,683,758	3,745,815,247	26,611,970,832	2,503,868,511	2,560,896,034
Less: provincial government securities held by the Canada Pension Plan Investment Fund, Table 8.2	22,764,110,000		2,351,922,000	25,116,032,000	2,351,922,000	2,395,783,000
	1,343,992,321	*6,249,683,758*	*6,097,737,247*	*1,495,938,832*	*151,946,511*	*165,113,034*
Superannuation accounts, Table 8.4	30,672,107,543	4,142,292,787	1,023,080,067	33,791,320,263	3,119,212,720	3,143,472,685
Less: unamortized portion of actuarial deficiencies, Table 8.4	1,846,252,805	762,594,581	19,936,000	1,103,594,224	– 742,658,581	– 338,625,205
	28,825,854,738	*4,904,887,368*	*1,043,016,067*	*32,687,726,039*	*3,861,871,301*	*3,482,097,890*
Unemployment Insurance Account, Table 8.11	– 251,965,505	10,955,247,124	10,981,629,232	– 278,347,613	– 26,382,108	66,310,096
Less: interest bearing loans	3,390,000,000	342,000,000	775,000,000	3,823,000,000	433,000,000	3,355,000,000
	– 3,641,965,505	*11,297,247,124*	*11,756,629,232*	*– 4,101,347,613*	*– 459,382,108*	*– 3,288,689,904*
Government Annuities Account	1,150,186,202	77,763,964	104,346,148	1,123,604,018	– 26,582,184	– 21,788,932
Canadian Ownership Account—						
Canadian Ownership special charge	1,675,544,794	806,734,495	1,841,035	2,480,438,254	804,893,460	889,093,478
Less: investments in Petro-Canada	1,608,891,242		47,963,079	1,656,854,321	47,963,079	897,957,526
	66,653,552	*806,734,495*	*49,804,114*	*823,583,933*	*756,930,381*	*– 8,864,048*
Deposit and trust accounts, Table 8.12	1,758,150,378	10,013,158,827	9,480,992,486	2,290,316,719	532,166,341	– 222,422,457
Provincial tax collection agreements account	1,031,222,808	12,753,088,835	12,475,972,048	1,308,339,595	277,116,787	– 384,116,414
Other specified purpose accounts, Table 8.13	436,457,424	250,876,919	188,792,220	498,542,123	62,084,699	58,828,029
Total	30,970,551,918	46,353,441,290	41,197,289,562	36,126,703,646	5,156,151,728	– 219,842,802

Canada Pension Plan Account

The Canada Pension Plan is a compulsory contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. Established in 1965, the Plan applies in all parts of Canada, except the Province of Quebec which has a parallel plan.

Under existing arrangements, all benefits and costs incurred in the administration of the program are financed from contributions made by employees, employers and self-employed persons, and the interest earned from the investment of funds.

The Government's financial obligation, as administrator of the Canada Pension Plan, is limited to the balance in the account.

Table 8.2 presents a summary of the balances and transactions in the Canada Pension Plan Account less investment in securities of the provinces held by the Canada Pension Plan Investment Fund.

TABLE 8.2

CANADA PENSION PLAN ACCOUNT

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (–) 1984	Net increase or decrease (–) 1983
	$	$	$	$	$	$
Canada Pension Plan Account	24,108,102,321	6,249,683,758	3,745,815,247	26,611,970,832	2,503,868,511	2,560,896,034
Less: **provincial government securities held by the Canada Pension Plan Investment Fund—**						
Newfoundland	472,294,000		50,738,000	523,032,000	50,738,000	52,104,000
Nova Scotia	901,932,000		90,597,000	992,529,000	90,597,000	93,725,000
Prince Edward Island	98,029,000		11,135,000	109,164,000	11,135,000	11,360,000
New Brunswick	680,850,000		71,205,000	752,055,000	71,205,000	73,185,000
Quebec	99,142,000		5,332,000	104,474,000	5,332,000	5,321,000
Ontario	12,299,681,000		1,200,847,000	13,500,528,000	1,200,847,000	1,235,751,000
Manitoba	1,312,993,000		126,405,000	1,439,398,000	126,405,000	131,555,000
Saskatchewan	1,026,499,000		109,328,000	1,135,827,000	109,328,000	110,084,000
Alberta	2,436,213,000		311,539,000	2,747,752,000	311,539,000	304,430,000
British Columbia	3,436,477,000		374,796,000	3,811,273,000	374,796,000	378,268,000
	22,764,110,000		*2,351,922,000*	*25,116,032,000*	*2,351,922,000*	*2,395,783,000*
Total	1,343,992,321	6,249,683,758	6,097,737,247	1,495,938,832	151,946,511	165,113,034

Receipts and other credits include:

(*a*) contributions of: (i) 1.8% of earnings by employees earning over $1,800 for the 1983 calendar year and $2,000 for the 1984 calendar year, with matching contributions by employers, subject to maximum payments of $300.60 for the 1983 calendar year and $338.40 for the 1984 calendar year and (ii) 3.6% of earnings of self-employed persons over $1,800 for the 1983 calendar year and $2,000 for the 1984 calendar year, subject to maximum payments of $601.20 for the 1983 calendar year and $676.80 for the 1984 calendar year; and,

(*b*) interest received from securities of the Canada Pension Plan Investment Fund, and from the average daily operating balance.

Payments and other charges include:

(*a*) benefits paid under the Canada Pension Plan as retirement pensions, survivors' benefits paid to widows, widowers and orphans, or as lump sum death benefits, and disability pensions and benefits to children of disabled contributors;

(*b*) benefits paid and recovered from the Canada Pension Plan, in accordance with an agreement with a province providing a comprehensive pension plan;

(*c*) payments that are required to be charged to the Canada Pension Plan Account, in accordance with reciprocal agreements with other countries; and,

(*d*) the costs of administration of the Plan.

When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for the purchase of securities of the provinces and Canada.

Provinces are advised monthly of the amount of excess moneys in the Canada Pension Plan Account that is available for the purchase of provincial securities. The amount available to each province is the proportion that contributions made to the Plan during the preceding ten years in respect of employment in the province, bears to total contributions. Contributions received in respect of employment in the Yukon Territory, the Northwest Territories and from certain other employees outside Canada, are invested in the special non-marketable bonds of the Government of Canada.

Certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec, contribute to the Canada Pension Plan. The securities of Quebec which are purchased by the Plan relate to the contributions of these employees.

On the Statement of Assets and Liabilities of the Government of Canada, the investment in securities issued by provinces, as charged to the Canada Pension Plan Investment Fund, is deducted from the Canada Pension Plan Account.

TABLE 8.3

CANADA PENSION PLAN ACCOUNT
(in millions of dollars)

	1983-84	1982-83
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees, employers and self-employed	3,716	3,446
Interest on investments	2,423	2,107
Interest on monthly operating balance	111	129
	6,250	5,682
PAYMENTS AND OTHER CHARGES—		
Benefits	3,657	3,036
Expenses	89	85
	3,746	3,121
Excess of receipts and other credits over payments and other charges	2,504	2,561
Funds applied—		
Purchases of bonds—		
Provincial	2,352	2,396
Federal	17	17
Increase in deposits with Receiver General	135	148
Net increase	2,504	2,561
Balance at beginning of year	24,108	21,547
Balance at end of year	26,612	24,108

Superannuation Accounts

The Government provides pensions to retired employees or their dependants through pension schemes authorized by the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the Royal Canadian Mounted Police Superannuation Act. These pensions are indexed to the cost of living under authority of the Supplementary Retirement Benefits Act. The Government's liabilities in its role as administrator of these pension plans in respect of its employees and certain other contributors, are recorded in the relevant superannuation accounts.

Legislation for basic pensions provides for employee contributions (6½% of salary), employer contributions (prior year's employee contributions for members of the Public Service, and approximately 1.8 and 2.0 times current year's employee contributions for members of the Canadian Forces and the Royal Canadian Mounted Police respectively), allocation of interest (average market yield of 20 year Canada bonds weighted by the quarterly excess of receipts over disbursements in the three accounts each quarter over 20 years), and actuarial valuation deficiencies (full valuation at least once every 5 years with annual adjustments for authorized salary increases). Legislation for indexing basic pensions does not require actuarial valuations but does provide for additional employee contributions (1% of salary), matching employer contributions and allocation of interest (current rate of 5 year Canada bonds).

Receipts and other credits for the superannuation accounts consist of contributions from personnel, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other Government contributions related to actuarial liability adjustments (not applicable to the Supplementary Retirement Benefits Account), and interest. Payments and other charges for the superannuation accounts consist of payments of pensions, death benefits, refunds of contributions and transfers to other plans.

Actuarial valuations are currently made at least once every five years (quinquennially), the next valuations will be made as at December 31, 1980 for the Public Service Superannuation Account, December 31, 1980 for the Canadian Forces Superannuation Account, and December 31, 1979 for the Royal Canadian Mounted Police Superannuation Account. In accordance with the legislation governing the three superannuation plans, the Minister of Finance has the authority to direct that any actuarial deficiency found will be credited to the appropriate account, charged to unamortized portion of actuarial deficiencies, and amortized to expenditure in five equal annual instalments commencing in the year in which the actuarial report is laid before Parliament. In addition, the cost of added liabilities, created by the authorization of salary increases each year, is credited to the superannuation accounts, charged to unamortized portion of actuarial deficiencies, and amortized to expenditure over a period of five years commencing in the year in which the increases are authorized.

Since the quarter ending September 30, 1969, the regulations, made pursuant to each of the superannuation acts, have provided for the calculation of interest at a rate related to the Canada Pension Plan interest rate. The acts further provide that the amount by which the calculated interest rate (currently about 10.5% per annum) exceeds the amount of interest calculated at the rate used in the latest actuarial report (currently 6.5% per annum for the Public Service, Canadian Forces and Royal Canadian Mounted Police Superannuation Accounts), may be used to reduce the amortization of actuarial deficiencies charged to budgetary expenditure. Any of these interest earnings not needed to reduce amortization charges are credited to the respective Accounts.

Table 8.4 presents a summary of the balances and transactions for the superannuation accounts including the unamortized portion of actuarial deficiencies. Table 8.5 presents an analysis of the actuarial deficiencies.

Table 8.6 presents a summary of transactions related to superannuation accounts that resulted in charges to budgetary expenditure. In 1983-84, $4,579 million was charged to budgetary expenditure on account of superannuation plans. This is composed of Government contributions, $708 million; increased superannuation benefits paid during the year due to indexation in excess of the superannuates' share of contributions to the Supplementary Retirement Benefits Account, $604 million; and, interest, $3,267 million ($2,505 million credited to the superannuation accounts and $762 million of interest earnings in excess of 6.5% on the main superannuation accounts which was used to reduce the amortization of actuarial deficiencies).

TABLE 8.4

SUPERANNUATION ACCOUNTS

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (–) 1984	Net increase or decrease (–) 1983
	$	$	$	$	$	$
Public Service Superannuation Account	16,367,957,784	2,231,124,053	618,483,100	17,980,598,737	1,612,640,953	1,610,801,882
Less: unamortized portion of actuarial deficiency	1,134,446,429	481,706,314		652,740,115	– 481,706,314	– 301,387,314
	15,233,511,355	*2,712,830,367*	*618,483,100*	*17,327,858,622*	*2,094,347,267*	*1,912,189,196*
Canadian Forces Superannuation Account	11,346,305,841	1,267,518,050	345,626,573	12,268,197,318	921,891,477	1,002,752,433
Less: unamortized portion of actuarial deficiency	658,978,256	259,249,307	19,936,000	419,664,949	– 239,313,307	– 20,441,431
	10,687,327,585	*1,526,767,357*	*365,562,573*	*11,848,532,369*	*1,161,204,784*	*1,023,193,864*
Royal Canadian Mounted Police Superannuation Account	1,391,538,971	225,883,973	22,367,033	1,595,055,911	203,516,940	179,382,986
Less: unamortized portion of actuarial deficiency	52,828,120	21,638,960		31,189,160	– 21,638,960	– 16,796,460
	1,338,710,851	*247,522,933*	*22,367,033*	*1,563,866,751*	*225,155,900*	*196,179,446*
Supplementary Retirement Benefits Account	1,566,304,947	417,766,711	36,603,361	1,947,468,297	381,163,350	350,535,384
Total superannuation accounts	30,672,107,543	4,142,292,787	1,023,080,067	33,791,320,263	3,119,212,720	3,143,472,685
Less: unamortized portion of actuarial deficiencies	1,846,252,805	762,594,581	19,936,000	1,103,594,224	– 742,658,581	– 338,625,205
	28,825,854,738	4,904,887,368	1,043,016,067	32,687,726,039	3,861,871,301	3,482,097,890

TABLE 8.5

ANALYSIS OF THE ACTUARIAL DEFICIENCIES FOR 1983-84
(in millions of dollars)

	Arising from salary increments				Arising from actuarial valuations				
	Public Service Superannuation Account	Canadian Forces Superannuation Account	Royal Canadian Mounted Police Superannuation Account	Subtotal	Public Service Superannuation Account	Canadian Forces Superannuation Account	Royal Canadian Mounted Police Superannuation Account	Subtotal	Total
Actuarial deficiencies recognized[1]	2,408	1,276	108	3,792					3,792
Less: amount amortized to March 31, 1983	1,274	617	55	1,946					1,946
Unamortized balance at March 31, 1983	1,134	659	53	1,846					1,846
Add: current year actuarial deficiencies		20		20					20
Less: current year amortization	481	259	22	762					762
Unamortized balance at March 31, 1984	653	420	31	1,104					1,104

[1] Represents actuarial deficiencies recognized prior to 1983-84 for which the amounts have not yet been fully amortized.

TABLE 8.6

SUMMARY OF TRANSACTIONS RELATED TO SUPERANNUATION ACCOUNTS THAT RESULTED IN CHARGES TO BUDGETARY EXPENDITURE
(in millions of dollars)

	1983-84						
	Government contributions	Net amortization of actuarial deficiencies[1]	Statutory payments under Supplementary Retirement Benefits Account	Interest[1] A	Interest[1] B	Total	1982-83
Public Service Superannuation Account	349		380	1,261	481	2,471	2,221
Canadian Forces Superannuation Account	200		207	932	259	1,598	1,422
Royal Canadian Mounted Police Superannuation Account	65		17	127	22	231	200
Supplementary Retirement Benefits Account	94			185		279	260
Total	708		604	2,505	762	4,579	4,103

[1] Column A represents interest earnings credited to the Accounts. Column B represents interest earnings in excess of 6.5% on each respective Account which were charged to interest on public debt, and applied against the amortization of actuarial deficiencies. For 1983-84, net amortization charges were reduced to nil.

Public Service Superannuation Account

This account is operated under the Public Service Superannuation Act.

The unamortized portion of the actuarial deficiency in the Public Service Superannuation Account is $653 million, compared with $1,134 million at March 31, 1983. During the year, $481 million was amortized as a charge to budgetary expenditure, all of which was charged to interest on public debt.

TABLE 8.7

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	1983-84	1982-83
	$	$
Opening balance	16,367,957,784	14,757,155,902
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	362,010,848	338,886,496
Retired employees	11,760,707	10,369,031
Public Service corporation employees	120,454,166	118,088,003
Matching contributions—		
Government	348,779,754	339,044,730
Public Service corporations	118,466,056	114,763,437
Transfers from other pension funds	8,935,121	10,935,158
Interest	1,260,717,401	980,893,935
Actuarial liability adjustment(1)		267,209,000
	2,231,124,053	*2,180,189,790*
	18,599,081,837	16,937,345,692
PAYMENTS AND OTHER CHARGES—		
Annuities	567,812,695	515,942,173
Cash termination allowances	305,596	140,329
Minimum benefits	7,827,392	7,833,789
Returns of contributions—		
Government employees	25,824,686	26,518,885
Public Service corporation employees	9,828,264	8,056,615
Transfers to other pension funds	6,884,467	10,896,117
	618,483,100	*569,387,908*
Closing balance	17,980,598,737	16,367,957,784

(1) The actuarial liability adjustment is made with respect to salary increases authorized during the year in excess of 5.5%. No adjustment was required in 1983-84.

Canadian Forces Superannuation Account

This account is operated under the Canadian Forces Superannuation Act.

The unamortized portion of the actuarial deficiency in the Canadian Forces Superannuation Account is $420 million, compared with $659 million at March 31, 1983. During the year, $20 million was charged to the account with respect to salary increases (the equivalent amount was credited to the Canadian Forces Superannuation Account), and $259 million was amortized as a charge to budgetary expenditure, all of which was charged to interest on public debt.

TABLE 8.8

CANADIAN FORCES SUPERANNUATION ACCOUNT

	1983-84	1982-83
	$	$
Opening balance	11,346,305,841	10,343,553,408
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	113,166,394	104,348,025
Contributions by the Government	200,198,963	183,233,250
Interest	932,496,074	754,418,249
Actuarial liability adjustments(1)	19,936,000	286,320,683
Other	1,720,619	1,628,907
	1,267,518,050	*1,329,949,114*
	12,613,823,891	11,673,502,522
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowances payments	335,940,102	315,196,722
Cash termination allowances and returns of contributions	7,984,849	10,577,704
Transfers to Public Service Superannuation Account (Treasury Board)	1,631,119	1,321,789
Other	70,503	100,466
	345,626,573	*327,196,681*
Closing balance	12,268,197,318	11,346,305,841

(1) The actuarial liability adjustment is made with respect to salary increases authorized during the year in excess of 5.5%.

Royal Canadian Mounted Police Superannuation Account

This account is operated under the Royal Canadian Mounted Police Superannuation Act.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police Superannuation Account is $31 million, compared with $53 million at March 31, 1983. During the year, $22 million was amortized as a charge to budgetary expenditure, all of which was charged to interest on public debt.

TABLE 8.9

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	1983-84	1982-83
	$	$
Opening balance	1,391,538,971	1,212,155,985
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	33,781,563	31,410,188
Contributions by the Government (statutory)	64,650,413	60,654,756
Interest	127,451,997	102,510,707
Actuarial liability adjustment[1]		5,028,500
	225,883,973	*199,604,151*
	1,617,422,944	1,411,760,136
PAYMENTS AND OTHER CHARGES—		
Annuities and allowances payments	20,827,474	18,548,527
Cash termination allowances and returns of contributions	1,273,107	1,400,231
Transfers to other pension funds	140,140	132,898
Interest on returns of contributions	126,312	139,509
	22,367,033	*20,221,165*
Closing balance	1,595,055,911	1,391,538,971

[1] The actuarial liability adjustment is made with respect to salary increases authorized during the year in excess of 5.5%. No adjustment was required in 1983-84.

Supplementary Retirement Benefits Account

This account was established by the Supplementary Retirement Benefits Act, to provide for the payment of increased pension benefits resulting from indexation. Actuarial valuation of the Account is not required by the legislation.

The Chief Actuary of the Department of Insurance has estimated that after taking into account surpluses in the three basic accounts, the actuarial present value of supplementary retirement benefits, including provision for future indexation, in respect of contributors (retired or in active employment) or their dependants entitled to benefits pursuant to the Public Service, Canadian Forces and Royal Canadian Mounted Police Superannuation Acts, as at March 31, 1984, was $15.8 billion ($13.5 billion as at March 31, 1983). This amount is based on an assumed interest rate of 6.5%, and other assumptions as described in the last actuarial reports on those three superannuation accounts.

Increased superannuation benefits paid during the year due to indexation amounted to $631 million ($556 million in 1982-83), of which $604 million ($525 million in 1982-83) represents benefits to superannuates in excess of their share of contributions to the account which has been charged to budgetary expenditure. The payments charged to budgetary expenditure on behalf of contributors amounted to $380 million ($332 million in 1982-83) for the Public Service Superannuation Account, $207 million ($178 million in 1982-83) for the Canadian Forces Superannuation Account, and $17 million ($15 million in 1982-83) for the Royal Canadian Mounted Police Superannuation Account. Only $27 million ($31 million in 1982-83) was charged to the Supplementary Retirement Benefits Account.

TABLE 8.10

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT
(in thousands of dollars)

	Public Service		Canadian Forces		Royal Canadian Mounted Police		Parliament		Others		Total	
	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83	1983-84	1982-83
Opening balance	1,156,757	899,564	324,034	251,837	80,073	60,420	2,693	2,012	2,748	1,936	1,566,305	1,215,769
RECEIPTS AND OTHER CREDITS—												
Employee contributions—												
Public Service corporations	22,146	21,634									22,146	21,634
Government	66,336	61,599	21,182	19,540	6,043	5,584	214	196	338	282	94,113	87,201
Matching contributions—												
Public Service corporations	22,543	21,933									22,543	21,933
Government	66,350	55,545	21,047	19,519	6,040	5,580	207	212	337	276	93,981	81,132
Interest	136,638	131,904	38,166	37,916	9,352	9,014	288	244	309	267	184,753	179,345
Transfers from other pension funds	214	156	4	7	13	19					231	182
	314,227	*292,771*	*80,399*	*76,982*	*21,448*	*20,197*	*709*	*652*	*984*	*825*	*417,767*	*391,427*
	1,470,984	1,192,335	404,433	328,819	101,521	80,617	3,402	2,664	3,732	2,761	1,984,072	1,607,196
PAYMENTS AND OTHER CHARGES—												
Annuities	23,355	28,068	3,710	2,938	302	303	7	(33)	10	8	27,384	31,284
Cash termination allowances	28	7									28	7
Minimum benefits	245	217									245	217
Returns of contributions—												
Public Service corporations	1,765	1,424									1,765	1,424
Government	4,568	4,532	1,363	1,744	229	226		4		5	6,160	6,511
Transfers to other pension funds	830	1,330	155	103	17	15	20				1,022	1,448
	30,791	*35,578*	*5,228*	*4,785*	*548*	*544*	*27*	*(29)*	*10*	*13*	*36,604*	*40,891*
Closing balance	1,440,193	1,156,757	399,205	324,034	100,973	80,073	3,375	2,693	3,722	2,748	1,947,468	1,566,305

Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applying to all employees, subject to minor exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides that the following be credited to the Account: (*a*) premiums, fines, penalties and interest; (*b*) the Government share of benefits paid; (*c*) refunds of overpayments of benefits, and benefit repayments; (*d*) amounts for services rendered to other Government departments or agencies, or to the public; (*e*) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and, (*f*) interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (*a*) benefits paid under the Act; (*b*) the costs of administering the Act; and, (*c*) the interest on advances made by the Minister of Finance.

Maximum weekly employee premiums were $8.86 from April 1, 1983 to December 31, 1983 and $9.78 from January 1, 1984 to March 31, 1984. For the same periods, maximum weekly benefits were $231 from April 1, 1983 to December 31, 1983 and $255 from January 1, 1984 to March 31, 1984.

Interest bearing loans are made to the Unemployment Insurance Account, under Section 137(1) of the Unemployment Insurance Act, as a result of deficiencies in contributions from employers and employees. The balance outstanding as at March 31, 1984 bears interest at rates between 9.75% and 16.375% per annum, and is repayable between April 30, 1984 and March 31, 1985. The balance outstanding at year end is deducted from the balance of the Unemployment Insurance Account, to show the net position of the Account.

TABLE 8.11

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	1983-84	1982-83
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employee and employer	7,465	5,039
Government	2,714	2,034
Investment income	1	2
Interest bearing loans from the Government	775	3,390
	10,955	10,465
PAYMENTS AND OTHER CHARGES—		
Benefits	9,676	9,563
Expenses	846	791
Interest expense	117	10
Repayments of interest bearing loans to the Government	342	35
	10,981	10,399
Net increase or decrease (–)	– 26	66
Add—Balance at beginning of year	– 252	– 318
Balance at end of year	– 278	– 252

Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts, and discontinued sales of annuities.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to annuitants who cannot be located, are transferred to non-tax revenue.

Canadian Ownership Account

This account was established under the authority of Energy, Mines and Resources Vote 5c, Appropriation Act No 4, 1980-81. The account is credited with amounts received from the Canadian Ownership special charge levied to increase public ownership of the oil and gas industry in Canada.

During the year, advances were made to Petro-Canada to finance the acquisition of Petro-Canada Enterprises Inc as authorized by Vote 5c. In return, Petro-Canada issued interest-free notes convertible into its shares. Such notes were converted into common shares of the Corporation in the amount of $274,407,340. This amount, together with the amount of loans outstanding, are reported as a deduction from this account.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability.

Table 8.12 presents a summary of the balances and transactions in deposit and trust accounts.

SPECIFIED PURPOSE ACCOUNTS

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (−)	
					1984	1983
	$	$	$	$	$	$
Departmental deposit and trust accounts—						
Agriculture—						
Prairie farm emergency fund	9,066,972			9,066,972		
Western grain stabilization account	683,970,316	257,476,212	9,080,849	932,365,679	248,395,363	231,771,683
	693,037,288	*257,476,212*	*9,080,849*	*941,432,651*	*248,395,363*	*231,771,683*
Communications—						
Public Archives—						
Deposit account	28			28		
Consumer and Corporate Affairs—						
Deposit account	130,721	360,229	358,349	132,601	1,880	−16,279
Estate fund—Bankruptcy Act	74,250			74,250		
Security deposits—Bankruptcy Act	7,000			7,000		
Less: securities held in trust	7,000			7,000		
Shares in trust—Bankruptcy Act	31,266	490		31,756	490	
Less: securities held in trust	31,266		490	31,756	490	
		490	*490*			
Share proceeds in trust—Bankruptcy Act	48,653	4,210		52,863	4,210	1,415
Unclaimed dividends and undistributed assets—						
Bankruptcy Act	2,347,482	900,175	182,612	3,065,045	717,563	718,348
Canada Business Corporations Act	120,692	8,245	47,442	81,495	−39,197	112,453
Winding-up Act	747,410		606,788	140,622	−606,788	9,942
	3,469,208	*1,273,349*	*1,195,681*	*3,546,876*	*77,668*	*825,879*
Employment and Immigration—						
Immigration guarantee fund	4,541,280	3,277,421	2,601,290	5,217,411	676,131	302,637
Less: securities held in trust	55,000		10,000	65,000	10,000	
	4,486,280	*3,277,421*	*2,611,290*	*5,152,411*	*666,131*	*302,637*
Employment expansion and development program	65,000	7,629,313	7,600,057	94,256	29,256	65,000
	4,551,280	*10,906,734*	*10,211,347*	*5,246,667*	*695,387*	*367,637*
Energy, Mines and Resources—						
Guarantee deposits—Oil and gas	55,844,300	44,740,962	45,827,742	54,757,520	−1,086,780	−1,958,358
Less: securities held in trust	55,817,531	45,827,734	44,740,962	54,730,759	−1,086,772	−1,980,328
	26,769	*90,568,696*	*90,568,704*	*26,761*	*−8*	*21,970*
Market development incentive payments—Alberta		39,035,648	39,035,648			−5,734,316
Miscellaneous projects' deposits	114,636	1,212,271	1,286,600	40,307	−74,329	−399,587
Atomic Energy Control Board—						
Nuclear liability reinsurance account	523,682	3,000		526,682	3,000	1,454
National Energy Board—						
Oil export charges revenue sharing account		131,521,778	131,521,778			
	665,087	*262,341,393*	*262,412,730*	*593,750*	*−71,337*	*−6,110,479*
Environment—						
Miscellaneous projects' deposits	106,061	1,703,056	1,188,841	620,276	514,215	20,115
Guarantee deposits	75,000		51,000	24,000	−51,000	40,940
Less: securities held in trust	75,000	51,000		24,000	−51,000	40,940
		51,000	*51,000*			
	106,061	*1,754,056*	*1,239,841*	*620,276*	*514,215*	*20,115*
External Affairs—						
Canada Foundation account	319,328	37,759	51,767	305,320	−14,008	−26,311
Less: securities held in trust	285,677	364,780	343,711	264,608	−21,069	−25,917
deposits in a special bank account	33,651	373,468	380,529	40,712	7,061	−394
		776,007	*776,007*			
Cost recoverable technical assistance program		6,380,164	4,782,515	1,597,649	1,597,649	
Fairs and missions	374,229	668,505	595,665	447,069	72,840	196,362
Special accounts—						
Atomic Energy of Canada Limited	30,884		30,884		−30,884	17,000
Canadian Commercial Corporation—Hong Kong	37,719		37,719		−37,719	37,719
Nigeria	2,756,528		2,756,528		−2,756,528	−891,636
Trinidad and Tobago	848,656		848,656		−848,656	−396,320
Canadian International Development Agency—						
Guarantee deposits	141,731	323	1,836	140,218	−1,513	−58,643
International agencies—Travel account	19,392	96,404	87,376	28,420	9,028	696
	161,123	*96,727*	*89,212*	*168,638*	*7,515*	*−57,947*
	4,209,139	*7,921,403*	*9,917,186*	*2,213,356*	*−1,995,783*	*−1,094,822*

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—*Continued*

					Net increase or decrease (-)	
	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	1984	1983
	$	$	$	$	$	$
Finance—						
Common school funds—Ontario and Quebec	2,677,771			2,677,771		
Foreign claims fund	2,548,646	457,368	1,363,280	1,642,734	- 905,912	514,845
Halifax 1917 explosion pension account	1,257,305	327,480	401,134	1,183,651	- 73,654	- 53,855
Less: securities held in trust	415,000	230,500	5,500	190,000	- 225,000	- 75,000
	842,305	*557,980*	*406,634*	*993,651*	*151,346*	*21,145*
Investors' indemnity fund	27,895			27,895		
Public officers guarantee account	183,527	350	183,877		- 183,527	3,584
War claims fund—World War II	8,398,460	823,080	132,342	9,089,198	690,738	851,956
	14,678,604	*1,838,778*	*2,086,133*	*14,431,249*	*- 247,355*	*1,391,530*
Fisheries and Oceans—						
Great Lakes Fishery Commission—						
Lamprey research and control	97,229	281,474	235,300	143,403	46,174	- 6,161
Guarantee deposits	2,900	5,384	5,274	3,010	110	- 10,487
Miscellaneous projects' deposits	56,818	392,062	93,164	355,716	298,898	- 32,348
	156,947	*678,920*	*333,738*	*502,129*	*345,182*	*- 48,996*
Indian Affairs and Northern Development—						
Guarantee deposits	18,613,267	110,593,560	25,428,525	103,778,302	85,165,035	- 6,943,005
Less: securities held in trust	18,256,945	25,229,338	110,436,500	103,464,107	85,207,162	- 6,914,090
	356,322	*135,822,898*	*135,865,025*	*314,195*	*- 42,127*	*- 28,915*
Fines—Indian Act	1,052,045	197,575	278,096	971,524	- 80,521	177,537
Guarantee deposits—Reserve resources	644,079	97,664	70,333	671,410	27,331	55,304
Less: securities held in trust	6,000			6,000		- 2,000
	638,079	*97,664*	*70,333*	*665,410*	*27,331*	*57,304*
Guarantee deposits—Rotating herds	7,466	2,677		10,143	2,677	- 21,027
Indian agencies revenue trust bank accounts	263,807	5,097,332	5,242,951	118,188	- 145,619	50,482
Less: deposits in special bank accounts	263,807	5,242,951	5,097,332	118,188	- 145,619	50,482
		10,340,283	*10,340,283*			
Indian band funds	427,171,189	408,433,014	248,133,458	587,470,745	160,299,556	43,208,532
Indian band funds—Shares and certificates	23,060		3,060	20,000	- 3,060	- 330
Less: securities held in trust	23,060	3,060		20,000	- 3,060	- 330
		3,060	*3,060*			
Indian compensation funds	86,769	12,390	1,598	97,561	10,792	12,667
Indian estate accounts	9,693,059	4,109,480	2,677,626	11,124,913	1,431,854	6,220,419
Less: securities held in trust	5,050			5,050		
	9,688,009	*4,109,480*	*2,677,626*	*11,119,863*	*1,431,854*	*6,220,419*
Land assurance fund	616,605	45,701		662,306	45,701	46,900
Indian contributions to the subsidy housing program	19,959			19,959		405
Indian moneys suspense account	18,187,862	15,819,251	10,715,763	23,291,350	5,103,488	5,365,694
Indian savings accounts	34,386,726	21,438,307	2,472,883	53,352,150	18,965,424	9,600,599
Indian special accounts	239,655	201,432	98,662	342,425	102,770	88,160
	492,450,686	*596,523,732*	*410,656,787*	*678,317,631*	*185,866,945*	*64,728,275*
Justice—						
Federal Court special account	11,179,901	4,787,486	12,065,064	3,902,323	- 7,277,578	1,014,040
Labour—						
Fair wages suspense account	59,410	110,314	123,463	46,261	- 13,149	38,336
Labour Standards suspense account	405,041	161,049	299,616	266,474	- 138,567	- 157,554
	464,451	*271,363*	*423,079*	*312,735*	*- 151,716*	*- 119,218*
National Defence—						
Estates—Armed services	209,691	1,790,296	1,813,332	186,655	- 23,036	6,984
Foreign governments—						
United Kingdom—						
British Army—Suffield, Alberta	1,912,245	30,914,842	29,794,129	3,032,958	1,120,713	2,511,959
—Other activities	203,022	2,327,533	2,805,985	- 275,430	- 478,452	75,237
United States of America	209,097		156,082	53,015	- 156,082	- 838,637
Federal Republic of Germany—						
German Army—Shilo, Manitoba	3,096,390	15,308,530	15,375,691	3,029,229	- 67,161	642,610
—Other activities		2,111,415	1,726,674	384,741	384,741	- 761,677
Netherlands	1,413,371	1,945,000	2,209,278	1,149,093	- 264,278	- 622,559
Provinces of Canada		13,434	13,434			84,141
North Atlantic Treaty Organization (NATO)—						
Infrastructure projects	906,314	601,953	361,952	1,146,315	240,001	- 2,601,365
Other projects	100,824			100,824		
Non-government agencies	2,403,739	3,129,143	3,279,943	2,252,939	- 150,800	2,403,739
Herbert Lott naval trust fund	928	2,242,545	2,242,501	972	44	117
	10,455,621	*60,384,691*	*59,779,001*	*11,061,311*	*605,690*	*900,549*

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (-) 1984	Net increase or decrease (-) 1983
	$	$	$	$	$	$
National Health and Welfare—						
Health insurance supplementary account	45,442		1,755	43,687	-1,755	-10,789
Inuvik General Hospital		2,773		2,773	2,773	
Sioux Lookout Zone Hospital	5,689		3,307	2,382	-3,307	3,639
World Health Organization	59,475	75,974	19,350	116,099	56,624	-2,913
Medical Research Council—						
Donations and bequests	97,735	7,368	25,500	79,603	-18,132	7,719
	208,341	*86,115*	*49,912*	*244,544*	*36,203*	*-2,344*
National Revenue—						
Customs and Excise—						
Guarantee deposits	6,020,797	834,041	1,247,801	5,607,037	-413,760	126,392
***Less:* securities held in trust**	5,819,400	1,158,000	683,500	5,344,900	-474,500	102,000
	201,397	*1,992,041*	*1,931,301*	*262,137*	*60,740*	*24,392*
Temporary deposits received from importers	2,156,338	264,068		2,420,406	264,068	-114,676
***Less:* deposits in special bank accounts**	2,156,338		264,068	2,420,406	264,068	-114,676
		264,068	*264,068*			
	201,397	*2,256,109*	*2,195,369*	*262,137*	*60,740*	*24,392*
Privy Council—						
Chief Electoral Officer—Candidates' election deposits	2,000	14,800	11,600	5,200	3,200	-2,000
Regional Industrial Expansion—						
Fairs, shows and seminars	221,025	134,061	270,364	84,722	-136,303	-342,750
Science and Technology—						
Natural Sciences and Engineering Research Council—Donation trust fund	1,050			1,050		1,050
Secretary of State—						
Promotion of official languages		23,016	6,912	16,104	16,104	-2,919
Solicitor General—						
Correctional Service—						
Inmates' earnings	-2,041	2,041			2,041	-2,041
Inmates' trust fund	5,092,803	19,373,596	19,346,269	5,120,130	27,327	1,072,413
	5,090,762	*19,375,637*	*19,346,269*	*5,120,130*	*29,368*	*1,070,372*
Royal Canadian Mounted Police—						
Benefit fund	1,515,599	158,970	32,829	1,641,740	126,141	711,348
***Less:* securities held in trust**	903	903			-903	803
	1,514,696	*159,873*	*32,829*	*1,641,740*	*127,044*	*710,545*
	6,605,458	*19,535,510*	*19,379,098*	*6,761,870*	*156,412*	*1,780,917*
Supply and Services—						
Military purchases excess funds deposit	101,822,114	1,080,227,002	1,041,645,916	140,403,200	38,581,086	-2,532,279
***Less:* securities held in trust**	101,822,114	1,041,645,916	1,080,227,002	140,403,200	38,581,086	-2,532,279
		2,121,872,918	*2,121,872,918*			
Petro-Canada Enterprises Inc—Unclaimed shares		5,962,909		5,962,909	5,962,909	
Statistics Canada—						
Advance payments	315,745	13,980,864	13,674,788	621,821	306,076	-30,860
Contractors' security deposits (sundry departments)—						
Bonds	4,755,257	2,405,806	3,285,307	3,875,756	-879,501	1,185,847
***Less:* securities held in trust**	4,756,688	3,252,800	2,371,868	3,875,756	-880,932	1,187,278
	-1,431	*5,658,606*	*5,657,175*		*1,431*	*-1,431*
Cash	11,277,886	52,552,643	48,606,480	15,224,049	3,946,163	2,172,891
Certified cheques	990,297	8,216,915	7,024,764	2,182,448	1,192,151	-4,119
***Less:* securities held in trust**	526,128	3,878,541	4,676,121	1,323,708	797,580	-71,506
	464,169	*12,095,456*	*11,700,885*	*858,740*	*394,571*	*67,387*
	12,056,369	*2,212,123,396*	*2,201,512,246*	*22,667,519*	*10,611,150*	*2,207,987*
Transport—						
Loran C—United States Coast Guard—Deposit account	-110,422	195,422	85,000		110,422	68,405
Maritime pollution claims fund	84,594,061	9,378,960	68,833	93,904,188	9,310,127	10,241,597
Unclaimed moneys due to Canadian seamen	3,373			3,373		
	84,487,012	*9,574,382*	*153,833*	*93,907,561*	*9,420,549*	*10,310,002*

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (-)	
					1984	1983
	$	$	$	$	$	$
Treasury Board—						
National Lottery account	117,251			117,251		
Veterans Affairs—						
Administered trust accounts	38,979,730	12,616,286	10,558,956	41,037,060	2,057,330	2,120,187
Less: securities held in trust	53,000	13,000		40,000	- 13,000	53,000
	38,926,730	*12,629,286*	*10,558,956*	*40,997,060*	*2,070,330*	*2,067,187*
Army benevolent fund	1,403,479	730,878	853,106	1,281,251	- 122,228	- 57,004
Less: securities held in trust	256,150	256,150			- 256,150	
	1,147,329	*987,028*	*853,106*	*1,281,251*	*133,922*	*- 57,004*
Canadian Forces personnel assistance fund	111,666	6,759	50,000	68,425	- 43,241	- 261,905
Estates fund	1,348,271	2,255,399	2,864,272	739,398	- 608,873	697,341
Less: securities held in trust	1,019	1,019	1,300	1,300	281	- 7,081
	1,347,252	*2,256,418*	*2,865,572*	*738,098*	*- 609,154*	*704,422*
Ste-Anne's Hospital	49,694	997,404	385,996	661,102	611,408	49,694
Veterans administration and welfare trust fund	614,147	1,126,512	1,087,120	653,539	39,392	- 19,209
Less: securities held in trust	287,070	84,652	70,226	272,644	- 14,426	11,338
	327,077	*1,211,164*	*1,157,346*	*380,895*	*53,818*	*- 30,547*
Veterans care trust accounts	8,830,077	7,235,979	6,814,819	9,251,237	421,160	- 539,981
Less: securities held in trust	5,397	262	5	5,140	- 257	- 69,040
	8,824,680	*7,236,241*	*6,814,824*	*9,246,097*	*421,417*	*- 470,941*
	50,734,428	*25,324,300*	*22,685,800*	*53,372,928*	*2,638,500*	*2,000,906*
Provincial sales tax—						
Communications—						
National Library	171	1,493	549	1,115	944	171
Public Archives	567	5,923	5,323	1,167	600	566
	738	*7,416*	*5,872*	*2,282*	*1,544*	*737*
Solicitor General—						
Correctional Service	- 109,717	124,995	263,977	- 248,699	- 138,982	- 79,489
Royal Canadian Mounted Police	- 61	37,085	37,096	- 72	- 11	- 61
	- 109,778	*162,080*	*301,073*	*- 248,771*	*- 138,993*	*- 79,550*
	- 109,040	*169,496*	*306,945*	*- 246,489*	*- 137,449*	*- 78,813*
Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds—						
National Defence	12,581,623	29,538,331	27,743,006	14,376,948	1,795,325	1,488,660
Solicitor General—Royal Canadian Mounted Police	5,973,119	14,099,506	13,123,745	6,948,880	975,761	456,156
Supply and Services	54,869,968	262,131,642	262,945,436	54,056,174	- 813,794	7,160,484
	73,424,710	*305,769,479*	*303,812,187*	*75,382,002*	*1,957,292*	*9,105,300*
Accounts without current transactions						- 444,575,541
Total departmental deposit and trust accounts	1,463,374,302	3,781,168,781	3,329,785,702	1,914,757,381	451,383,079	- 125,927,620
Crown corporations' deposits--						
Agriculture—						
Canadian Dairy Commission account	955	1,305,995,598	1,305,992,798	3,755	2,800	- 1,059,475
Finance—						
Crown corporations' surplus moneys—						
Atomic Energy of Canada Limited	20,000,000		20,000,000		- 20,000,000	
Canadian Commercial Corporation		8,000,000		8,000,000	8,000,000	
St Lawrence Seaway Authority, The	1,000,000	4,000,000		5,000,000	4,000,000	
	21,000,000	*12,000,000*	*20,000,000*	*13,000,000*	*- 8,000,000*	
Labour—						
Canada Post Corporation account	231,682,559	4,429,088,728	4,327,781,417	332,989,870	101,307,311	121,374,517
Supply and Services—						
Royal Canadian Mint account	32,437,428	467,472,704	482,280,210	17,629,922	- 14,807,506	1,782,967
Transport—						
Canadian National (West Indies) Steamships Ltd	95,000			95,000		
Canada Ports Corporation—						
Special account No 1	163,551		163,551		- 163,551	- 20,438,847
Special account No 2	496,384		496,384		- 496,384	173,977
	754,935		*659,935*	*95,000*	*- 659,935*	*- 20,264,870*
Account without current transactions						- 200,000,000
Total Crown corporations' deposits	285,875,877	6,214,557,030	6,136,714,360	363,718,547	77,842,670	- 98,166,861

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

					Net increase or decrease (-)	
	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	1984	1983
	$	$	$	$	$	$
Payments received in advance—						
Agriculture—						
Fees paid in advance—Importation of foreign cattle	131,583	80,842	27,702	184,723	53,140	14,350
Importation of Dutch bulbs	7,516	26,635	34,029	122	- 7,394	7,516
	139,099	*107,477*	*61,731*	*184,845*	*45,746*	*21,866*
Justice—Federal Court fees	5,000	27,796	27,796	5,000		2,000
Public Works—Shared-cost projects	906,188	1,291,507	1,240,073	957,622	51,434	- 133,656
Science and Technology—National Research Council—Trust fund	44,973	23,393	45,317	23,049	- 21,924	- 50,311
Total payments received in advance	1,095,260	1,450,173	1,374,917	1,170,516	75,256	- 160,101
Balances to the credit of departments and departmental Crown corporations—						
Communications—						
National Museums of Canada—						
Trust account	486,861	108,983	204,502	391,342	- 95,519	157,178
Less: securities held in trust	2,000			2,000		
	484,861	*108,983*	*204,502*	*389,342*	*- 95,519*	*157,178*
National Library—Special operating account	69,756	9,335	26,625	52,466	- 17,290	10,878
Social Sciences and Humanities Research Council—						
Queen's Fellowship fund	330,156	37,140	38,106	329,190	- 966	3,866
Less: securities held in trust	250,000			250,000		
	80,156	*37,140*	*38,106*	*79,190*	*- 966*	*3,866*
	634,773	*155,458*	*269,233*	*520,998*	*- 113,775*	*171,922*
Science and Technology—						
National Research Council—Special fund	4,500,000	11,511,127	8,011,127	8,000,000	3,500,000	1,500,000
Natural Sciences and Engineering Research Council—Trust fund	185,997	577,205	545,167	218,035	32,038	59,104
	4,685,997	*12,088,332*	*8,556,294*	*8,218,035*	*3,532,038*	*1,559,104*
Veterans Affairs—						
Soldier Settlement and Veterans' Land Act—						
Veterans' Land Act trust account general	1,036,457	3,528,621	3,851,941	713,137	- 323,320	200,754
Communications—						
Public Archives—Mackenzie King trust account	297,101	27,067	45,866	278,302	- 18,799	13,819
Finance—						
Custodian administration account	1,303,138			1,303,138		23
Solicitor General—						
Correctional Service—						
Federal sales tax	- 152,527	183,365	394,173	- 363,335	- 210,808	- 113,497
Total balances to the credit of departments and departmental Crown corporations	7,804,939	15,982,843	13,117,507	10,670,275	2,865,336	1,832,125
Total	1,758,150,378	10,013,158,827	9,480,992,486	2,290,316,719	532,166,341	- 222,422,457

Prairie farm emergency fund

The Prairie Farm Assistance Act provides for a levy of 1% to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Canadian Grain Commission for deposit to the credit of a special account known as the Prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Collection of the levy was discontinued, effective August 1972.

Western grain stabilization account

The purpose of the Western Grain Stabilization Act is to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, mustard seed, canola and flax seed as well as any other seed that may be prescribed which is: (*a*) produced in the designated area and, (*b*) named in Schedule 1 to the Canada Grain Act and designated therein as "Canada Western".

This account records funds for this purpose which are received from:

(*a*) levies paid by participating producers—Ranging from 1% to 2½% of grain sales proceeds to an annual maximum of $60,000 eligible proceeds per participant;

(*b*) Government contributions equal to levies paid by producers plus an additional 2% of the participating eligible grain sales proceeds of all participants; and,

(*c*) interest on the amount standing to the credit of the stabilization account, at rates and in accordance with terms and conditions determined by the Minister of Finance.

Deposit account—Public Archives

This account records advance payments received in connection with the sale of microfilm and reproductions.

Deposit account—Consumer and Corporate Affairs

This account records moneys held in trust to defray the cost of services provided on a regular basis, by the department. No interest is credited to the account.

Estate fund—Bankruptcy Act

Under the provisions of Section 5(9) of the Bankruptcy Act, the Superintendent, for the protection of an estate, may require that funds of an estate be remitted to the Receiver General, pending the appointment of a trustee. This account is credited with funds so remitted, and is charged with disbursements to appointed trustees.

Security deposits—Bankruptcy Act

This account represents liabilities to authorized trustees under the Bankruptcy Act, for securities held in trust. The account is credited with securities deposited by trustees, and is charged with securities returned to them.

Shares in trust—Bankruptcy Act

This account represents the value of share certificates originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Share proceeds in trust—Bankruptcy Act

This account represents dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are now forwarded to the Superintendent of Bankruptcy for safekeeping.

Unclaimed dividends and undistributed assets—Bankruptcy Act

This account represents amounts credited to the Receiver General in accordance with the provisions of Section 125 of the Bankruptcy Act, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account represents liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with the provisions of the relevant Act, pending distribution.

Immigration guarantee fund

This account records amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

During the year, withdrawals totalled $2,601,290 and consisted of refunds to depositors, $1,973,061; departmental expenses recovered from deposits, $27,496; and, forfeitures to the Crown, $600,733.

Employment expansion and development program

The employment expansion and development program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled $7,629,313 and disbursements totalled $7,600,057, consisting of $7,347,068 in payments to sponsors, and $252,989 in refunds to provinces.

Guarantee deposits—Oil and gas

This account records cash deposited with the department as guarantees for oil, gas and mining rights. Interest is not paid on cash deposits.

Also recorded in this account are securities deposited with the department as guarantees for oil, gas and mineral rights. Securities deposited during the year totalled $45,827,734, and securities released totalled $44,740,962.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in provinces east of Alberta, for the period November 1, 1981 to January 31, 1987. These moneys are received in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981. During 1983-84, payments to provincial and municipal utilities, and eligible recipients, were $21.5 million under the Gas Marketing Assistance Program; $45 million under the Distribution System Expansion Program; $0.8 million under the Industrial Conversion Assistance Program; $0.2 million under the Natural Gas Fueling Stations; and, $0.2 million under the Natural Gas Vehicle Conversion Program.

Miscellaneous projects' deposits—Energy, Mines and Resources

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Nuclear liability reinsurance account

This account was established to record premiums under the Nuclear Liability Act, to provide for payment of claims arising from accidents at an insured facility.

Oil export charges revenue sharing account

This account records the share of the oil export charges that is payable to the oil producing provinces, in accordance with the Energy Administration Act. The share of the oil export charges is in respect of oil produced in, and exported from, the provinces of British Columbia, Alberta, Manitoba and Saskatchewan. The share pertains to oil export charges collected in 1983-84. Payments made to the producing provinces are charged to this account.

Miscellaneous projects' deposits—Environment

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Guarantee deposits—Environment

This account records amounts deposited with the department to ensure compliance with the terms and conditions of contracts.

Canada Foundation account

This account records moneys received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954, between Canada and Italy, and disbursements for the purposes of the said agreements.

The account is maintained in Italian lira in the Banco di Roma, Italy, and all transactions recorded in foreign currencies during the year are converted at the rate of exchange prevailing at the close of the year (1983-84, 1 Lira/$0.000991 Cdn; 1982-83, 1 Lira/$0.000857 Cdn).

During the year, income derived from the operation of the account amounted to Lira 47,735,250—$37,759 Cdn, and disbursements for cultural activities and administrative expenses were Lira 34,354,201—$27,174 Cdn. Adjustment of the book value carried forward from the previous year resulted in valuation decreases of $22,001 to securities held in trust, and $2,592 to cash on deposit. The closing balance consists of securities at cost and cash on deposit.

Cost recoverable technical assistance program

This account records prepayments and disbursements in respect of the costs pertaining to the provision of technical assistance to other countries by Canadian firms and institutions pursuant to agreements between the Government of Canada and other national governments.

During the year, the account was credited with the balances recorded in the individual special accounts established in previous years for Atomic Energy of Canada Limited, Canadian Commercial Corporation—Hong Kong, Nigeria, and Trinidad and Tobago, pertaining to cost recoverable technical assistance projects.

Fairs and missions

This account records deposits which may be refunded, in part or in total, in accordance with contractual agreements concerning the participation of Canadian sector enterprises at international trade fairs.

Special account—Atomic Energy of Canada Limited

This account records funds received from Atomic Energy of Canada Limited, for the training of personnel from foreign nuclear regulatory agencies, and for the provision of information regarding the interpretation and application of Canadian safety requirements in the nuclear field, by the Atomic Energy Control Board.

During the year, the balance in the account was transferred to the "Cost recoverable technical assistance program" account.

Special account—Canadian Commercial Corporation—Hong Kong

This account records funds received from the Canadian Commercial Corporation, in connection with the installation of a vessel traffic management system in Hong Kong.

During the year, the balance in the account was transferred to the "Cost recoverable technical assistance program" account.

Special account—Nigeria

This account records funds received from the Nigerian Government, for the placement of Nigerian students in Canadian secondary educational institutes.

During the year, the balance in the account was transferred to the "Cost recoverable technical assistance program" account.

Special account—Trinidad and Tobago

This account records funds received from the Government of Trinidad and Tobago, for Canada's technical assistance in the redevelopment of the Piarco International Airport in Trinidad and the Crown Point Airport in Tobago, as well as the development and construction of the Golden Grove Prison Complex.

During the year, the balance in the account was transferred to the "Cost recoverable technical assistance program" account.

Guarantee deposits—Canadian International Development Agency

This account records cheques for insurance claims related to damages to "in transit" goods being shipped to the country specified in the loan agreement, pending the decision of the country on the use of these moneys, to reduce the loan balance or to purchase replacement goods.

International agencies—Travel account

This account records funds made available by international agencies, to provide for payment of transportation of fellows and scholars who travel in Canada, under the sponsorship of such agencies.

Common school funds—Ontario and Quebec

The funds represent the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of $133,888, apportioned on the basis of population, is paid semi-annually to these provinces, at the rate of 5% per annum, and is charged to interest on public debt.

Foreign claims fund

This account records: (*a*) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (*b*) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

Interest at a rate equal to 90% of the simple arithmetic mean of accepted weekly three-month Treasury bill tender rates for the month immediately preceding the month in respect of which interest may be allowed, is credited to the account and charged to interest on public debt.

Halifax 1917 explosion pension account

This account was established to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

Investors' indemnity fund

Section 48 of the Financial Administration Act provides for this account, and for the crediting thereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purposes of this Section, and any recovery of losses referred to in Section 49 of the Act.

Section 49 states that the Minister may, in accordance with and subject to the regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Public officers guarantee account

Section 98 of the Financial Administration Act provided for this account and the crediting thereto of: (*a*) the balance of the Government officers' guarantee fund; (*b*) amounts paid by departments and Crown corporations by way of premiums; (*c*) amounts recovered by Her Majesty in respect of payments out of the account or the Government officers' guarantee fund; and, (*d*) moneys appropriated by Parliament for the purposes of the account. Payments were made out of the account in accordance with the regulations by way of indemnity for losses suffered by Her Majesty or others by reason of defalcations or other fraudulent acts or omissions of public officers.

During the year, Section 98 was repealed and the balance in the account was transferred to non-tax revenue.

War claims fund—World War II

This account records moneys received from the Custodian of Enemy Property or from other sources, and payments: (*a*) to eligible claimants for compensation in respect of World War II; (*b*) of a supplementary award amounting to 50% of the original award (PC 1958-1467, October 23, 1958); and, (*c*) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto. Interest credited to the account during the year amounted to $708,008 and was charged to interest on public debt.

Great Lakes Fishery Commission—Lamprey research and control

This account was created to record funds received from the Great Lakes Fishery Commission, covering control and research work in respect to lampreys in the Great Lakes, carried out by the department on behalf of the Commission, on a contract basis.

Guarantee deposits—Fisheries and Oceans

This account was created to record amounts deposited with the department, to ensure compliance with the terms and conditions of the Coastal Fisheries Protection Act.

Miscellaneous projects' deposits—Fisheries and Oceans

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Guarantee deposits—Indian Affairs and Northern Development

In this account are recorded cash deposits and securities deposited with the department as guarantees under the Arctic Water Pollution Prevention Act, and guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits.

Cash deposits totalled $157,060 and cash disbursements were $199,187. Securities deposited with the Department of Supply and Services totalled $110,436,500 and securities released totalled $25,229,338.

Fines—Indian Act

Fines collected under the Indian Act, in connection with liquor prosecutions, are credited to this account. Expenditures cover certain costs incurred in the suppression of the liquor traffic among the Indians of Canada.

Guarantee deposits—Reserve resources

This account records cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, pursuant to the provisions of the Indian Act. During the year, interest at various rates in the amount of $51,944 was credited to the account and charged to interest on public debt.

Guarantee deposits—Rotating herds

This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program operated by the department. Interest of $758 was credited to the account during the year and charged to interest on public debt.

Indian agencies revenue trust bank accounts

This account records moneys held in trust for Indians in authorized banks across Canada. These moneys include such items as savings, pensions, deposits on leases, community enterprise funds and funds for community projects of various kinds.

Indian band funds

The Indian band funds represent moneys belonging to Indian bands throughout Canada. Interest at rates from 11.367% to 12.3% per annum, in the amount of $55,335,244, was credited to the account during the year and charged to interest on public debt.

Details for this account are provided in the applicable departmental section of Volume II.

Indian band funds—Shares and certificates

This account records the historical value of Calgary Power Limited shares of stock as compensation for a power line right-of-way on the Blood Indian reserve.

Indian compensation funds

Moneys received from the sale of Indian lands and easement compensation, where the title has not been cleared nor the land survey completed, are recorded in this account pending completion of documentation.

During the year, interest of $10,603 was credited to the account and charged to interest on public debt.

Indian estate accounts

Accounts were established to record the estates of deceased or mentally incompetent Indians. During the year, interest of $1,127,493 was credited to the accounts and charged to interest on public debt.

Land assurance fund

This fund was created to indemnify title holders who suffer loss through misdescriptions in titles, and from other causes specified in the Land Titles Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum. Receipts and other credits consisted of fees, $27,203; and, interest, $18,498. There has been no claim for compensation in recent years.

Indian contributions to the subsidy housing program

This account records amounts deposited by Indians with the department, to ensure compliance with the terms and conditions of the subsidy housing program carried out by the social programs division of the department.

Indian moneys suspense account

In this account are recorded moneys received for rentals and leases of Indian lands, such as agricultural leases, easements, oil and gas leases and permits, etc, pending proper documentation by the department.

During the year, interest of $2,578,905 was credited to the relevant account and charged to interest on public debt.

Indian savings accounts

Savings accounts are maintained for individual Indians. During the year, interest of $5,056,349 was credited to the accounts and charged to interest on public debt.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purposes and include the following:

(*a*) *Absent or missing heirs*—Assets in an estate to which a missing heir might be entitled are held in this account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.

(*b*) *Abitibi fur preserve*—This account records moneys received from the sale of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.

(*c*) *Abitibi fishery*—This account records charges for the operation of the Abitibi sturgeon fish catching project.

(*d*) *Indian off-reserve housing*—This account records personal contributions held in trust until paid to the vendor, the builder or legal representative.

Federal Court special account

This account records moneys paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

During the year, interest of $576,246 was credited to the account and charged to interest on public debt.

Fair wages suspense account

This account is operated under the authority of the Fair Wages and Hours of Labour Act, and related regulations. Where an investigation by officials of the department in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to the employees.

The account also records amounts received from departments, representing wages in respect of contracts, withheld from final payment to contractors.

Labour Standards suspense account

This account is operated under the authority of the Canada Labour Code, Part III, Section 65, and the Canada Labour Standards, Regulation 23.

The account records:

(*a*) funds received from employers as a result of assessments made by inspectors regarding underpayments of minimum wages, overtime, vacation pay, holiday pay, termination, severance or bereavement pay. The assessments are payable either directly to the employee, or to the Minister of Labour who is required to transmit the payment to the employee;

(*b*) payments received from employers who are in arrears in paying their employees. Such amounts are repaid to employees; and,

(*c*) wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made by the department to locate the employees.

Estates—Armed services

To this account are credited the service estates of deceased members of the Canadian Forces. Net assets of estates are distributed to the legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Foreign governments

These accounts are maintained to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

The debit balance in the account for the United Kingdom (British Army—Other activities) results from funds required to cover costs incurred in 1983-84 which were received only after the end of the year.

Provinces of Canada

This account is maintained to record funds received from provincial governments, for expenditures to be made on their behalf.

North Atlantic Treaty Organization (NATO)

These accounts are maintained to record funds received from NATO to cover (*a*) NATO infrastructure projects implemented by Canada, and, (*b*) other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Non-government agencies

This account is maintained to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

Herbert Lott naval trust fund

Credits to this account represent the Canadian naval portion of the Herbert Lott naval trust fund, which is administered by the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices, or contribute in signal degree to the improvement of the fighting appliances of naval or maritime forces.

Health insurance supplementary account

This account was established for payments in respect of persons who were unable to obtain, or who lost coverage, under the Hospital Insurance and Diagnostic Services Act and/or the Medical Care Act, through no fault of their own. Contributions are made by all provinces to the account in proportion to population, and are matched by the federal Government.

Inuvik General Hospital

This account was established to record transactions relating to a donation by the Lions Club for the purchase of items for Ward 300 at the Inuvik General Hospital.

Sioux Lookout Zone Hospital

This account was established to record transactions relating to a donation made by the Hospital for Sick Children Foundation, to be used to finance a paediatric play program and volunteer service at Sioux Lookout Zone Hospital.

World Health Organization

This account records the funds received from the World Health Organization, for scientific projects.

Donations and bequests

This account records a bequest of $75,000 made by an anonymous donor, to establish a fund for research in the fields of dyskinesia and torticollis.

Interest is credited to the fund semi-annually and charged to interest on public debt. Interest amounted to $7,368 in 1983-84.

Guarantee deposits—Customs and Excise

Cash and securities are collected by the department to guarantee payment of customs duties and excise taxes on imported goods, and sales and excise taxes payable by licensees.

During the year, receipts and other credits consisted of bonds, $683,500; and, cash, $150,541. Payments and other charges consisted of bonds, $1,158,000; and, cash, $89,801.

Temporary deposits received from importers

In this account are recorded temporary deposits in chartered bank accounts as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

Candidates' election deposits

This account records candidates' election deposits, received in respect of general elections and by-elections, less amounts refunded to candidates, or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act. During the year, $2,000 was transferred to non-tax revenue.

Fairs, shows and seminars

In this account are recorded moneys deposited by companies to cover various expenses incurred at fairs, shows and seminars. The department disburses the moneys on behalf of depositors.

Donation trust fund

This account records moneys, securities or other property received by way of gift, bequest or otherwise as approved by the Natural Sciences and Engineering Research Council. The account is charged with payments and with the disposal of such moneys, securities or other property, subject to the terms upon which such moneys are given, bequeathed or otherwise made available to the Council, and subject to the approval of the Council.

Promotion of official languages

This account has been established to provide members of the private sector with language instruction using federal Government facilities and Public Service Commission instructors.

Advance payments from the private sector are credited to the account, and charges by the Public Service Commission for its services are charged thereto.

Inmates' earnings

To this account were credited gross earnings, less overhead and room and board costs, received from outside sources for work performed by inmates. Transfers of moneys into the Inmates' trust fund account were charged to this account.

The account was closed during the year.

Inmates' trust fund

This account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit fund

Moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances, are deposited in the fund, and benefits are payable therefrom. Interest of $134,185 was credited to the account and charged to interest on public debt. In addition to the balance in the fund of $1,641,740, there was an amount of $86,077 outstanding in loans issued from the fund to members.

Military purchases excess funds deposit

This account records temporarily unutilized funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Petro-Canada Enterprises Inc—Unclaimed shares

This account records the liability to shareholders who have not presented their shares for payment. The closing balance represents the dollar value of 49,633 shares of Petro-Canada Enterprises Inc at $120.14 per share.

Statistics Canada—Advance payments

This account records advance payments received from Government departments, agencies and others to finance the cost of special statistical services.

Contractors' security deposits

This account records contractors' securities that are required for the satisfactory performance of work.

Loran C—United States Coast Guard—Deposit account

Agreements between the United States and Canadian governments, whereby the Department of Transport undertook to act as agent for the United States Coast Guard, in the construction, maintenance and operation of the Loran C transmitter station, and its associated monitor control station in the vicinity of Cape Race, Newfoundland were terminated effective April 1, 1983 when responsibility for the maintenance and operation of the facility was transferred to the Canadian Coast Guard.

Maritime pollution claims fund

This account was established to record levy tonnage payments for oil carried by ships in Canadian waters. The payment of the levy was revoked effective September 1, 1976.

Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the fund.

Unclaimed moneys due to Canadian seamen

Unpaid wages of deceased members of ships' crews, as well as any cash on their persons at time of death, are credited to this account pending direction as to payees.

National Lottery account

This account records the net revenues of Loto Canada Inc, not yet distributed.

The lottery operations were terminated on December 31, 1979. The Corporation will be wound up when legal, financial and administrative requirements permit.

Administered trust accounts

These accounts are under the jurisdiction of the Canadian Pension Commission and Veterans Services. Moneys held in these accounts include: (*a*) pensions placed under the administration of the Canadian Pension Commission; (*b*) war service gratuities paid under the War Service Grants Act and held by the department, for administration, or for veterans whose whereabouts are unknown; and, (*c*) war veterans and civilian war allowances and assistance fund payments placed under the administration of the department.

Army benevolent fund

This account is credited with certain canteen profits and other funds and, semi-annually, with interest at the rate of 10.8% per annum from June 29, 1980 to June 28, 1985, on the minimum monthly balances to the credit of the fund.

Payments are made out of the fund to or for the benefit of veterans or their dependants or the widows, children or other dependants of deceased veterans.

During the year, interest of $128,201 was credited to the account and charged to interest on public debt.

Canadian Forces personnel assistance fund

This fund was established to provide financial assistance to serving or former members of the Canadian Forces, who enlisted on or after February 1, 1968, and their dependants, when warranted by distress or other qualifying circumstances. Interest is credited to the fund semi-annually and charged to interest on public debt. Interest amounted to $6,759 in 1983-84.

Estates fund

The proceeds of the service estates of deceased members of the Armed Forces, who died while receiving hospital treatment or institutional care under the control or direction of the department, are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries, on departmental authorization.

Ste-Anne's Hospital

This account records moneys deposited for safekeeping by patients in the veterans' hospital in Ste-Anne de Bellevue, Quebec. Interest is calculated monthly on the minimum balance at rates published by the Minister of Finance, and is credited quarterly to the account.

Veterans administration and welfare trust fund

Moneys held in this account include: (*a*) donations, legacies, gifts, bequests, etc, received by the department, to be disbursed for the benefit of veterans or their dependants under certain conditions, and for the benefit of patients in departmental institutions; (*b*) donations, legacies, gifts, bequests, etc, received by the Canadian Pension Commission, to be disbursed for the use of pensioners or dependants in distressed circumstances.

Veterans care trust accounts

PC 1962-1401 of October 4, 1962, as amended, includes the regulations respecting veterans care cases, and provides that domiciliary care and treatment required while receiving domiciliary care be given to a veteran who agrees to pay the charges determined by the Minister, not in excess of $120 a month, and who undertakes that if the Minister so directs, he will assign or pay to the department any or all of his income and resources, to be administered in the manner prescribed. Moneys held in this account also include: (*a*) war service gratuities (World War I) held by the department for mental, tubercular and other long-term treatment cases; and, (*b*) war service gratuities paid under the War Service Grants Act, and held by the department for veterans while under treatment.

Provincial sales tax—National Library

This account is provided for the recording of provincial sales tax collected on behalf of provincial governments, in connection with the sale of microfilm and reproductions.

Provincial sales tax—Public Archives

This account is provided for the recording of provincial sales tax collected on behalf of provincial governments, in connection with the sale of microfilm and reproductions.

Provincial sales tax—Correctional Service

This account is credited with provincial sales tax on sales made by the Correctional Service of Canada, less the commission allowed to vendors, and is charged with payments to provinces.

The debit balance in the account results from taxes remitted at time of sale and in advance of being reported as collected.

Provincial sales tax—Royal Canadian Mounted Police

This account is credited with provincial sales tax on sales made by the Royal Canadian Mounted Police, and is charged with payments to provinces.

The debit balance results from overpayments of sales tax to the Province of Quebec and the Province of Ontario. These amounts were recovered in 1984-85.

Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds

These accounts were established to record instalment purchases of Canada savings bonds by employees of the Government of Canada, certain Government agencies, defence services personnel and Royal Canadian Mounted Police personnel, by deductions from pay and allowances where applicable.

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established to record the Government's liability to the Commission.

The account is credited with: (*a*) moneys received by the Commission from its operations; (*b*) licence fees, levies and charges paid to the Commission; (*c*) loans made to the Commission by the Minister of Finance pursuant to Section 16 of the Canadian Dairy Commission Act; and, (*d*) amounts paid to the Commission by the Agricultural Stabilization Board under the Agricultural Stabilization Act for the purpose of stabilizing the price of any dairy product. Payments and other charges represent: (*a*) expenditures under the Act except those to be paid pursuant to Section 14; and, (*b*) amounts paid to the Minister of Finance pursuant to Section 16 of the Canadian Dairy Commission Act or as interest on any such loans.

Loans made to the Commission, pursuant to Section 16 of the Canadian Dairy Commission Act, are recorded as contra items under loans, investments and advances—Crown corporations and agencies (Section 7 of this volume).

Crown corporations' surplus moneys

Crown corporations are authorized to deposit in the Consolidated Revenue Fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which is temporarily in excess of their current requirements. Such deposits are to earn interest at rates fixed by Order in Council PC 1967-914 dated May 11, 1967.

Canada Post Corporation account

The Canada Post Corporation is a Crown corporation listed in Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established to record the Government's liability to the Corporation.

Royal Canadian Mint account

The Royal Canadian Mint is a Crown corporation listed in Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established to record the Government's liability to the Mint.

Canadian National (West Indies) Steamships Ltd

This account records a deposit by the Canadian National (West Indies) Steamships Ltd, covering a transfer of funds to be held pending the wind-up of the Corporation.

Canada Ports Corporation

The Canada Ports Corporation is a Crown corporation listed in Schedule C of the Financial Administration Act. Up to March 1983, it used the Consolidated Revenue Fund for banking purposes. Special accounts were established to record the Government's liability to the Corporation.

In accordance with Section 71(1) of the Financial Administration Act, the Canada Ports Corporation obtained approval from the Minister of Finance to establish its own bank accounts as of April 1983. The balances in the two special accounts were transferred to the Corporation's own bank accounts.

Fees paid in advance—Importation of foreign cattle

Deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle, and applications for the registration of feeds, fertilizers and pesticides, are credited to this account pending assessment of actual costs on completion of the particular services required.

The deposits are either credited to the Consolidated Revenue Fund, or are returned to the depositor on final accountability and at such time as the services are completed.

Importation of Dutch bulbs

This account records deposits made in connection with the importation of Dutch bulbs. The inspections are made in Holland before the bulbs are containerized. When the inspections are completed, the actual fees are credited to the Consolidated Revenue Fund, with any excess returned to depositors.

Federal Court fees

This account records fees collected under Section 57 of the Federal Court Act.

Shared-cost projects

This account records the receipt, in advance, of moneys from federal Government departments and others, for their share of certain shared-cost projects.

Trust fund—National Research Council

This account is maintained to record funds received from other governments and organizations, to cover expenditures made on their behalf.

Trust account—National Museums of Canada

This account is credited with moneys received by the Corporation, by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account. The account is to be charged with such amounts as are authorized by the Board of Trustees of the Corporation to be expended for the purpose for which such moneys or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with this account amount to $2,000 consisting of two Canada savings bonds bequeathed by the late J Dazell McKee and the late Hugh de T Glazebrook. Interest on these securities in the amount of $75 was credited to the account during the year and charged to interest on public debt.

Special operating account—National Library

This account records moneys received for the purpose of the National Library, by way of donation, bequest or otherwise. Amounts required for the purposes of the National Library Act may be paid out of this account, or out of money appropriated by Parliament for such purposes.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This fund is an endowment of $250,000 that was established by a special appropriation in 1973-74. The capital has been invested in bonds of Abitibi Paper Ltd, at 10½% interest per annum, payable semi-annually, due March 1, 1995. The income derived from the investment is used for the payment of scholarships to graduate students in certain fields of Canadian studies.

Special fund—National Research Council

This account was credited with revenue of the National Research Council of Canada derived from laboratory fees, $7,100,405; capital, $245,084; information services, $1,646,042; sale of publications, $2,138,724; and, miscellaneous receipts, $380,872, under authority of the National Research Council Act. An amount of $8,011,127 was charged hereto, of which an amount of $4,363,569 was credited to National Research Council Vote 5, $245,083 to National Research Council Vote 10, and, $3,402,475 to National Research Council Vote 20, to offset expenditures.

Trust fund—Natural Sciences and Engineering Research Council

This account is maintained to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record this agency's liability to other organizations.

Veterans' Land Act trust account general

Receipts and other credits to this account consist mainly of initial and excess payments by veterans and civilian purchasers, as provided under the Act, which are held pending approval of sales. Other items included are veterans' sales proceeds held pending redisbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage, and moneys sent in by veterans and civilian purchasers, to be held for payment of taxes and insurance, and other related items.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account. Interest computed, in accordance with the terms of the Laurier House Act, is to be credited to the account at the end of each year, and is charged to interest on public debt. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist, subject to the approval of the Governor in Council.

During the year, interest of $27,068 was credited hereto. In accordance with the Act, the Dominion Archivist is authorized to expend an annual sum not to exceed 70% of the interest earned in the previous year for the maintenance and upkeep of the buildings on the Laurier House property, as well as an annual sum not to exceed 30% of the interest earned for the maintenance of the Laurier House as a museum and study centre, and for the provision of sundry purchases therefrom, and the unspent balance of the interest earned be credited at the end of the year to non-tax revenue.

Custodian administration account

This account was established to record assets transferred from the Custodian of Enemy Property. This special purpose money is to be used to satisfy claims against, or expenses of, the Custodian.

Federal sales tax—Correctional Service

This account is credited with federal sales tax on sales made by the Correctional Service of Canada, and is charged with remittances to National Revenue, Customs and Excise.

The debit balance in the account results from taxes remitted at time of sale and in advance of being reported as collected.

Provincial Tax Collection Agreements Account

This account records income taxes collected by the Government of Canada on behalf of the provinces and territories participating in the joint-collection provision of the Federal-Provincial Fiscal Arrangements Act, and the related payments made to them.

Under the Federal-Provincial Fiscal Arrangements Act, the Government of Canada is empowered to enter into agreements with the provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes.

The Government of Canada entered into agreements with the provinces and territories (Quebec excepted), to collect individual income tax, and with the provinces and territories (Alberta, Ontario and Quebec excepted), to collect corporation income tax, and, to pay in equal monthly instalments to such provinces and territories, the estimated revenue to be produced by the respective provincial and territorial taxes.

At the beginning of each year, the Minister of Finance estimates the amount of the payments, for the taxation year ending in that year, to the provinces and territories that have entered into agreements. These estimates are adjusted to actual amounts at a later date. Adjustments are to be made not later than March 31 of the year following that in which the taxation year ends.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as the Public Service death benefit account, the crop reinsurance fund, the regular forces death benefit account and the veterans' insurance fund.

Table 8.13 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 8.13

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (–)	
					1984	1983
	$	$	$	$	$	$
Agriculture—						
Crop reinsurance fund	132,516,656	150,925,400	133,799,431	149,642,625	17,125,969	18,277,320
Employment and Immigration—						
Annuities agents' pension account	61,381	12,076	18,732	54,725	– 6,656	– 8,047
Finance—						
Insurance—Civil service insurance fund	16,608,724	359,295	805,027	16,162,992	– 445,732	– 662,713
Fisheries and Oceans—						
Fishing vessel insurance plan	7,250,171	6,509,381	7,926,623	5,832,929	– 1,417,242	– 257,948
National Defence—						
Regular forces death benefit account	46,939,966	13,104,333	7,326,282	52,718,017	5,778,051	4,277,606
Parliament—						
Members of Parliament retiring allowances account	18,071,293	4,923,528	2,406,605	20,588,216	2,516,923	4,209,472
Solicitor General—						
Royal Canadian Mounted Police—Dependants' pension fund	12,000,316	1,291,178	497,223	12,794,271	793,955	735,787
Treasury Board—						
Locally-engaged contributory pension account	834,473	402,589	156,653	1,080,409	245,936	260,370
Public Service death benefit account	174,347,331	72,340,103	33,769,867	212,917,567	38,570,236	33,088,199
Retirement fund	5,303			5,303		
	175,187,107	*72,742,692*	*33,926,520*	*214,003,279*	*38,816,172*	*33,348,569*
Veterans Affairs—						
Returned soldiers' insurance fund	1,991,851	16,513	333,734	1,674,630	– 317,221	– 292,305
Veterans' insurance fund	25,829,959	992,523	1,752,043	25,070,439	– 759,520	– 799,712
	27,821,810	*1,009,036*	*2,085,777*	*26,745,069*	*– 1,076,741*	*– 1,092,017*
Total	436,457,424	250,876,919	188,792,220	498,542,123	62,084,699	58,828,029

Crop reinsurance fund

This fund, established by Section 5(1) of the Crop Insurance Act, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes.

This account is credited with moneys paid by the provinces for the purpose of reinsurance, and is charged with moneys paid to the provinces under the terms of reinsurance agreements.

Annuities agents' pension account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public. During the year, interest of $2,109, calculated at the rate of 4% per annum, was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to $9,967.

Civil service insurance fund

This fund was established by the Civil Service Insurance Act, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to Subsection 51(2) of the Public Service Superannuation Act.

During the year, receipts and other credits consisted of premiums, $30,542; and, an amount of $328,753 (charged to budgetary expenditure) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1983. Payments and other charges consisted of death benefits, $660,706; cash surrender value, $94,800; annuities, $49,321; and, premium refunds, $200.

Fishing vessel insurance plan

The fishing vessel insurance plan is administered in accordance with regulations of the Governor in Council, to insure fishermen against abnormal capital losses. The account is credited with premiums and recoveries, and with advances in accordance with the regulations, such advances not at any time to exceed $150,000. The account is charged with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1.

Regular forces death benefit account

This account was established by the Canadian Forces Superannuation Act, to provide life insurance to contributing members of the Armed Forces. Receipts and other credits consist of: (*a*) contributions by participants; (*b*) Government's contribution (1/6 of benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (*c*) single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of $500 without contribution; and, (*d*) interest.

Payments and other charges consist of: (*a*) benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; (*b*) benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; and, (*c*) the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 8.14

REGULAR FORCES DEATH BENEFIT ACCOUNT

	1983-84	1982-83
	$	$
Opening balance	46,939,966	42,662,360
RECEIPTS AND OTHER CREDITS—		
Contributions by participants	6,471,625	5,872,925
Government's contribution	1,220,547	1,261,434
Single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of $500 without contribution	372,310	346,580
Interest	5,039,851	4,365,271
	13,104,333	*11,846,210*
	60,044,299	54,508,570
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	7,326,282	7,568,604
Closing balance	52,718,017	46,939,966

Members of Parliament retiring allowances account

This account was established by the Members of Parliament Retiring Allowances Act, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a member of the Senate or House of Commons. Benefits are also available to widows and dependent children of members who served on or after April 9, 1963 and contributed under the Act.

Receipts and other credits consist of: (*a*) contributions reserved from current indemnities, based on the full amount paid; (*b*) contributions reserved from additional salaries, based on the percentage of contribution elected, up to 10% of the full amount of salary; (*c*) contributions for previous sessions, where members elect to pay arrears, and interest on the arrears; (*d*) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (*e*) contributions by the Government, of an amount equal to contributions paid or which have become payable in the year; (*f*) interest credited quarterly; and, (*g*) the repayment of pensions after elections to transfer Members of Parliament retiring allowances to the Public Service Superannuation Account.

Payments and other charges consist of: (*a*) payments of annual allowances; (*b*) withdrawal allowances and related interest; (*c*) refunds of contributions which are in excess of the maximum required; and, (*d*) transfers of funds to the Public Service Superannuation Account.

TABLE 8.15

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	1983-84	1982-83
	$	$
Opening balance	18,071,293	13,861,821
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,540,071	1,515,599
Arrears of principal, interest and mortality insurance	258,758	306,202
Government contributions—		
Current	1,540,071	1,858,597
Arrears		234,561
Adjustment for prior years' elective contributions (Bill C-83)		942,816
Interest	1,584,628	1,231,840
	4,923,528	*6,089,615*
	22,994,821	19,951,436
PAYMENTS AND OTHER CHARGES—		
Annual allowances	2,297,415	1,863,097
Withdrawal allowances	39,842	9,801
Interest on withdrawals	2,143	334
Refund of elective service contributions	39,842	
Transfer to other pension plans	27,363	
Other charges		6,911
	2,406,605	*1,880,143*
Closing balance	20,588,216	18,071,293

Dependants' pension fund

This fund which pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, provides pension benefits to widows and other dependants of contributing members of the Royal Canadian Mounted Police. It is maintained by 5% contributions from the pay of members of the Force, other than commissioned officers.

Locally-engaged contributory pension account

This account which pertains to Part II of the Locally-Engaged Pension Regulations, provides pension benefits to locally employed Government employees who contributed to the plan. The account is credited with contributions from locally-engaged employees, and charged with payments of benefits.

Public Service death benefit account

This account was established under the Public Service Superannuation Act, to provide life insurance to contributing members of the Public Service.

The account is credited with: (*a*) contributions by employees; (*b*) contributions by the Government and Public Service corporations; and, (*c*) interest. Payments and other charges represent: (*a*) benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act; and, (*b*) benefits of $500 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act, and on whose behalf a single premium for $500 death benefit coverage for life has been made.

TABLE 8.16

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	1983-84	1982-83
	$	$
Opening balance	174,347,331	141,259,132
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	44,200,454	40,458,361
Government—		
One-sixth of benefit payments—General	5,241,499	4,879,750
Single premium for $500	1,659,965	1,605,271
Public Service corporations	2,017,817	1,907,528
Interest	19,220,368	15,120,995
	72,340,103	*63,971,905*
	246,687,434	205,231,037
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	32,460,539	29,592,812
Life coverage of $500	1,308,228	1,246,376
Other death benefit payments	1,100	44,518
	33,769,867	*30,883,706*
Closing balance	212,917,567	174,347,331

Retirement fund

This fund provides pension benefits to certain eligible Government employees who are not covered by the Public Service Superannuation Account and who contributed to the fund.

Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are interest at the rate of 4% per annum on the balance to the credit of each contributor, the off-setting charge being to interest on public debt. Payments and other charges represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfers to that account.

Returned soldiers' insurance fund

This fund was established by the Returned Soldiers' Insurance Act, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and with an actuarial liability adjustment as at March 31, 1983 of $16,116 (charged to budgetary expenditure). It is charged with disbursements for death benefits and cash surrender values. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans' insurance fund

This fund was established by the Veterans' Insurance Act, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and with an actuarial liability adjustment as at March 31, 1983 of $606,352 (charged to budgetary expenditure). It is charged with disbursements for death benefits and cash surrender values. The final date on which application for this insurance could have been received, was October 31, 1968.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan Account and the Canada Pension Plan Investment Fund

AUDITOR'S REPORT

THE HONOURABLE JAKE EPP, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund for the year ended March 31, 1984. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the balance and changes of the Account and the Fund for the year ended March 31, 1984 in accordance with the accounting policies set out in Note 2 to the statements applied on a basis consistent with that of the preceding year.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
September 26, 1984

STATEMENT OF THE CANADA PENSION PLAN ACCOUNT FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Amounts credited		
Contributions—Employees, employers and self-employed	3,715,935	3,446,363
Interest (Note 3)	2,533,749	2,235,856
	6,249,684	5,682,219
Amounts charged		
Benefits		
Retirement pensions	2,383,127	1,977,603
Survivors' pensions	591,549	493,757
Disability pensions	444,205	355,109
Orphans' benefits	105,438	95,498
Death benefits	78,596	69,982
Disabled contributors' child benefits	53,926	43,875
	3,656,841	3,035,824
Expenses (Note 4)		
Collection of contributions	45,278	37,012
Administration	26,564	32,687
Cheque issue and computer services	11,549	10,829
Accommodation	2,416	2,875
Assignment of social insurance numbers and maintenance of central index	2,740	1,729
Actuarial services	427	367
	88,974	85,499
	3,745,815	3,121,323
Increase in balance	2,503,869	2,560,896
Balance at beginning of year	24,108,102	21,547,206
Balance at end of year	26,611,971	24,108,102
Represented by:		
Canada Pension Plan Investment Fund	25,304,708	22,935,527
Operating balance on deposit with the Receiver General for Canada	1,307,263	1,172,575
	26,611,971	24,108,102

Approved:

DR. D. MAASLAND
Assistant Deputy Minister
Income Security Programs

DAVID KIRKWOOD
Deputy Minister
Department of National Health and Welfare

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Continued*

STATEMENT OF THE CANADA PENSION PLAN INVESTMENT FUND FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	Balance at beginning of year	Amounts charged-purchases	Balance at end of year
Investment in securities (Note 5)			
Provinces			
Newfoundland	472,294	50,738	523,032
Prince Edward Island	98,029	11,135	109,164
Nova Scotia	901,932	90,597	992,529
New Brunswick	680,850	71,205	752,055
Quebec	99,142	5,332	104,474
Ontario	12,299,681	1,200,847	13,500,528
Manitoba	1,312,993	126,405	1,439,398
Saskatchewan	1,026,499	109,328	1,135,827
Alberta	2,436,213	311,539	2,747,752
British Columbia	3,436,477	374,796	3,811,273
	22,764,110	2,351,922	25,116,032
Canada	171,417	17,259	188,676
	22,935,527	2,369,181	25,304,708

Approved:

DR. D. MAASLAND
Assistant Deputy Minister
Income Security Programs

DAVID KIRKWOOD
Deputy Minister
Department of National Health and Welfare

NOTES TO STATEMENTS FOR THE YEAR ENDED MARCH 31, 1984

1. Plan description and authority

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. The Plan applies in all parts of Canada, except for the Province of Quebec which has a parallel plan.

Under existing arrangements, all benefits and all costs incurred in the administration of the Plan are financed by the contributions made by employees, employers and self-employed persons and the interest earned from the investment of funds.

The Canada Pension Plan Account (the Account) was established in the accounts of Canada by Section 110.(1) of the Canada Pension Plan, a 1965 Act of Parliament, to record the contributions, interest, benefits and expenses of the Plan.

The Canada Pension Plan Investment Fund (the Fund) was established in the accounts of Canada by Section 111.(1) of the Plan to record the investment in securities of the provinces and Canada.

2. Accounting policies

Canada Pension Plan Account

The amounts credited and charged to the Account are in accordance with Sections 110.(2) and 110.(3) of the Plan, respectively. Contributions, interest and benefits are recorded on a cash basis. Contributions are received from Revenue Canada—Taxation based on estimates of collections for the current year and adjustments to the estimates of prior years. Expenses are recorded on an accrual basis. The balance in the Account represents the accumulated excess of contributions and interest over benefits and expenses to date.

Canada Pension Plan Investment Fund

The amounts charged and credited to the Fund are in accordance with Section 111.(2) of the Plan. All securities held are carried at cost, are non-negotiable and have a term of 20 years or such lesser period as may be determined by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance.

3. Interest

	1984	1983
	(in thousands of dollars)	
Interest on investment in securities held by the Fund, at a weighted average rate of 11.60% (1983—14.67%)		
Provinces		
Newfoundland	50,705	43,868
Prince Edward Island	10,653	9,159
Nova Scotia	95,387	79,010
New Brunswick	72,198	62,604
Quebec	9,675	9,008
Ontario	1,289,928	1,127,997
Manitoba	137,706	120,525
Saskatchewan	108,797	94,272
Alberta	261,893	226,985
British Columbia	367,349	317,469
	2,404,291	2,090,897
Canada	18,311	15,758
	2,422,602	2,106,655
Interest on operating balance on deposit with the Receiver General for Canada, at a weighted average rate of 9.25% (1983—12.94%)	111,147	129,201
	2,533,749	2,235,856

4. Expenses

Expenses of the Account represent the costs of administration charged by six federal government departments: Revenue Canada—Taxation (collection of contributions); Health and Welfare (administration); Supply and Services (cheque issue and computer services); Public Works (accommodation); Employment and Immigration (assignment of social insurance numbers and maintenance of central index); and Insurance (actuarial services).

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Concluded*

NOTES TO STATEMENTS FOR THE YEAR ENDED MARCH 31, 1984—*Concluded*

5. Investment in securities

Operating balances on deposit with the Receiver General in excess of estimated cash requirements for the following three-month period are available for purchases of securities of the provinces and Canada. The monies available for securities purchases are allocated to the provinces based on the proportion of contributions credited to the Account during the preceding 10 years in respect of employment in a given province to the total contributions in those years. The portion attributed to employment in the Yukon Territory, the Northwest Territories and certain other employees outside Canada are invested in securities of Canada.

The securities of Quebec relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are residents in the Province of Quebec.

6. Financing of the Plan

When the Plan was introduced, the combined employer-employee contribution rate was set at 3.6% of the contributory earnings with the understanding that this would be sufficient to meet the cost of benefits and administration for a certain period of time but not indefinitely. In the initial years, a fund would be built up from which resources would be used to purchase securities of the provinces and, to a much lesser extent, securities of Canada as described in Note 5. However, since inception of the Plan, it has been recognized that the 3.6% contribution rate would need to be raised at some point in the future.

The Plan is not designed to be fully funded on a private sector pension plan basis. However, if the Plan were to be fully funded, the Chief Actuary of the Department of Insurance estimates that $208 billion would be required at December 31, 1983 to pay future benefits of all contributors and pensioners in the Plan at that time. The estimate is based upon ultimate assumptions used in the most recent actuarial report, tabled in the House of Commons on June 5, 1984. The report indicated that if no changes were made to the combined employer-employee contribution rate of 3.6%, the annual cost of benefits and expenses would exceed the amount of annual contributions by the year 1985.

After 1985, a gradually increasing proportion of the interest would be needed to finance benefits and expenses, and no further funds, apart from the reinvestment of a portion of interest owed to the Account, would be available to the provinces as loans. The Account would continue to grow until 1994 when all of the interest would be needed to meet payments. If the increase in the contribution rate were delayed beyond 1994, the balance of the Account would start to decline and by the year 2004, it would be exhausted. The contribution rate would have to increase to 6.1% in 2004 and then slowly rise to a relatively stable rate of between 10 and 11% by 2030 in order to maintain benefit payments.

Under existing legislation, any proposed enactment to alter the general level of benefits or the rate of contributions requires agreement by at least two-thirds of the 10 provinces having an aggregate of not less than two-thirds of the population.

A long-term financing philosophy for the Plan which will include the timing and rate of increase of the contribution rate is being considered by the provinces and the federal government.

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account

AUDITOR'S REPORT

THE HONOURABLE JOHN ROBERTS, P.C., M.P.
MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Canada Employment and Immigration Commission relating to the Unemployment Insurance Account as at December 31, 1983 and the statement of revenue, expenses and deficit for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission relating to the Unemployment Insurance Account as at December 31, 1983 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

In addition, I wish to mention that overpayments and underpayments of benefits still exist. However, as mentioned in Note 6 to the financial statements, the Commission continues its efforts to identify reliably and consistently the extent and causes of overpayments and underpayments in order to improve its controls over benefit processing.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
August 23, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983
(in thousands of dollars)

ASSETS	1983	1982
Deposit with Receiver General for Canada	92,016	114,223
Due from claimants (Note 3)	121,140	118,164
Due from Canada (Note 4)	87,065	
	300,221	232,387

LIABILITIES AND DEFICIT	1983	1982
Unredeemed warrants	385,795	444,438
Tax deductions from warrants	56,284	64,804
Due to Canada (Note 4)		38,378
Advances from Canada (Note 5)	3,711,716	2,081,468
	4,153,795	2,629,088
Deficit	(3,853,574)	(2,396,701)
	300,221	232,387

Approved by the Commission:

PAUL GAUVIN
Executive Director
Finance and Administration

GAETAN LUSSIER
Chairman

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Continued*

STATEMENT OF REVENUE, EXPENSES AND DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1983

(in thousands of dollars)

	1983	1982
Revenue		
Premiums	7,017,369	4,792,933
Penalties	9,819	6,460
	7,027,188	4,799,393
Expenses		
Benefits (Note 6 and Schedule)	10,062,617	8,454,518
Administration	817,993	771,975
Interest on advances from Canada and on deposit with Receiver General for Canada	409,315	89,103
Doubtful accounts	4,709	(12,427)
	11,294,634	9,303,169
Excess of expenses over revenue before Government's share of benefits	4,267,446	4,503,776
Government's share of benefits (Schedule)	2,810,573	1,775,803
Excess of expenses over revenue for the year	1,456,873	2,727,973
Deficit (surplus) at beginning of the year	2,396,701	(331,272)
Deficit at end of the year	3,853,574	2,396,701

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1983

1. Authority and objective

The Canada Employment and Immigration Commission, a departmental Crown corporation named in Schedule B to the Financial Administration Act, administers the Unemployment Insurance Act, 1971 as amended. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial operations relating to this objective are reported through the Unemployment Insurance Account.

In the accounts of Canada, the Unemployment Insurance Account was established by Section 131 of the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to this Account. Benefits and the cost of administration of the Act are paid out of the Consolidated Revenue Fund and charged to this Account.

2. Accounting policies

(a) Premiums

Under Part IV of the Act, the Minister of National Revenue is responsible for collecting premiums from employers and employees. These premiums are recorded based on the estimate for the current year and include adjustments between actual and estimated premiums of prior years.

(b) Interest

Interest on the balance of the account with Receiver General for Canada and interest on advances from Canada are recorded on an accrual basis.

(c) Penalties

Penalties, levied pursuant to Section 47 of the Act, are recorded on an accrual basis.

(d) Benefits

Benefits represent warrants issued during the year less benefit overpayments identified by the Commission during the year and benefit repayments received and estimated receivable under Section 142 of the Act.

(e) Administration

The costs of administration of the Act are determined by the Unemployment Insurance Regulations and are charged to the Account by the Commission.

(f) Government's share of benefits

The Government's share of benefits is recorded on an accrual basis.

3. Due from claimants

	1983	1982
	(in thousands of dollars)	
Benefit overpayments and penalties	75,459	60,882
Less: allowance for doubtful accounts	15,319	15,418
	60,140	45,464
Benefit repayments under Section 142 of the Act	61,000	72,700
	121,140	118,164

Uncollectable benefit overpayments and penalties written-off during the year under authority of Section 60(2) of the Regulations amounted to $4.8 million (1982—$4.1 million).

4. Due from (to) Canada

	1983	1982
	(in thousands of dollars)	
Government's share of benefits	100,435	34,333
Premiums	(2,631)	(18,067)
Interest on deposit with Receiver General for Canada	25	(1,387)
Administration expenses	(10,847)	(53,402)
Benefit repayments	149	186
Other	(66)	(41)
	87,065	(38,378)

5. Advances from Canada

Advances from Canada are made under Section 137 of the Act and the Unemployment Insurance Account Advance Regulations, by means of promissory notes which bear annual interest compounded semi-annually at rates varying from 9.75% to 16.375%. The balance as at December 31 consists of $3,328 million ($1,990 in 1982) in principal and accrued interest of $383.7 million ($91.5 million in 1982). Of this amount of $3,328 million in principal, $1,648 million is repayable in 1984 and $1,680 million in 1985.

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1983—*Concluded*

6. Overpayments and underpayments of benefits

The Commission is responsible for exercising the control necessary to ensure the initial and continuing eligibility of approximately 3.5 million individual claimants to whom benefits were paid in 1983, while providing prompt and efficient service to those who are entitled to receive benefits under the Act.

Because of the large number of claimants to be monitored and the requirement for prompt service, internal control procedures are selective rather than universal in application and the Commission relies mainly on the verification of claims after claimants have begun to receive benefits.

The comprehensive tracking system, which was implemented during the year, indicates clearly that overpayments and underpayments of benefits still exist. The objective of the system is to identify the causes and to estimate the amount of overpayments and underpayments on a basis similar to previous studies by the Auditor General of Canada. The Commission is now implementing measures to ensure that this objective is met in the near future.

SCHEDULE OF BENEFITS FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983		1982	
	Total	Government's share	Total	Government's share
Initial	5,671,731		5,462,167	
Extended duration of employment and national unemployment rate	949,897		629,435	
Extended regional unemployment rate	2,680,553	2,680,553	1,674,593	1,674,593
Work sharing	84,940		77,245	
Maternity	341,828		311,030	
Sickness	174,370		173,339	
Special severance	17,539		16,944	
	9,920,858	2,680,553	8,344,753	1,674,593
Fishing	141,759	130,020	109,765	101,210
	10,062,617	2,810,573	8,454,518	1,775,803

The benefits for the extended regional unemployment rate and the fishing benefits are the sole responsibility of the Government.

The Government's share of fishing benefits represents the benefits paid minus the fishing premiums which are collected for the Government of Canada.

Government Annuities Account

AUDITOR'S REPORT

THE HONOURABLE JOHN ROBERTS, P.C., M.P.
MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Government Annuities Account as at March 31, 1984 and the statements of operations and unpaid annuities for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at March 31, 1984 and the results of its operations for the year then ended in accordance with the provisions of the Government Annuities Acts and Regulations and generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
July 19, 1984

BALANCE SHEET AS AT MARCH 31, 1984

(in thousands of dollars)

ASSETS	1984	1983	LIABILITIES	1984	1983
Deposit with Receiver General for Canada	1,046,824	1,071,735	Accounts payable	17	17
Accrued interest due from Canada	76,777	78,444	Actuarial surplus due to Canada	1,139	1,975
Accounts receivable	184	51	Unpaid annuities	1,122,629	1,148,238
	1,123,785	1,150,230		1,123,785	1,150,230

Approved by the Canada Employment and Immigration Commission:

GAETAN LUSSIER
Chairman

PAUL GAUVIN
Executive Director
Finance and Administration

Government Annuities Account—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Income		
Interest from Canada	76,777	78,444
Premiums	1,017	1,143
Other	61	45
	77,855	79,632
Payments and others charges		
Annuity payments	98,274	96,550
Premium refunds	3,664	3,958
Unclaimed annuities	387	114
	102,325	100,622
Excess of payments and other charges over income for the year	24,470	20,990

STATEMENT OF UNPAID ANNUITIES FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Balance at beginning of the year	1,148,238	1,171,203
Excess of payments and other charges over income for the year	24,470	20,990
	1,123,768	1,150,213
Actuarial surplus—Excess of recorded unpaid annuities over calculated unpaid annuities at end of the year	1,139	1,975
Balance at end of the year	1,122,629	1,148,238
Represented by:		
Accumulated premiums and accrued interest for unmatured annuities	429,180	461,234
Present value of matured annuities	693,449	687,004
	1,122,629	1,148,238

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority and purpose

The Government Annuities Account was established in 1908 by the Government Annuities Act, R.S.C. c. G-6, and modified by the Government Annuities Improvement Act, S.C. 1974-75-76, c. 83.

The purpose of the Act was to assist individuals and groups of Canadians to provide for their later years by purchasing Government annuities. The Improvement Act increased the rate of return on Government annuity contracts, increased their flexibility and discontinued future sales.

The Account is administered by the Canada Employment and Immigration Commission and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

(a) Basis of accounting
The accounts of the Government Annuities Account are maintained on an accrual basis.

(b) Unpaid annuities
In accordance with Section 15 of the Acts, and with the Government Annuities Regulations, unpaid annuities comprise: (i) in respect of unmatured annuities, accumulated premiums and accrued interest, and (ii) in respect of matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(c) Actuarial surplus due to Canada
If at the end of any fiscal year the recorded amount of unpaid annuities exceeds or is less than the calculated amount of unpaid annuities, the difference results in an actuarial surplus or deficit which is charged or credited to the Government Annuities Account within the Consolidated Revenue Fund.

(d) Interest from Canada
Interest from Canada is calculated annually on unpaid annuities, at a rate of seven per cent, as required by the Improvement Act.

(e) Unclaimed annuities
Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

3. Services provided without charge

Administrative services are provided to the Account by the Canada Employment and Immigration Commission without charge.

For the year ended March 31, 1984, the cost of these services amounted to $3,532,000 (1983—$3,432,000), including amounts for services provided without charge by other Government departments to the Commission.

Royal Canadian Mounted Police (Dependants) Pension Fund

AUDITOR'S REPORT

THE HONOURABLE ROBERT KAPLAN, P.C., M.P.
SOLICITOR GENERAL

I have examined the statement of receipts and disbursements and fund balance of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1984. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the receipts and disbursements of the Fund and its balance for the year ended March 31, 1984 in accordance with the basis of accounting set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
July 27, 1984

STATEMENT OF RECEIPTS AND DISBURSEMENTS AND FUND BALANCE FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Receipts		
Contributions	31,205	33,501
Interest	1,259,973	1,140,538
	1,291,178	1,174,039
Disbursements		
Contributions withdrawn	37,520	46,120
Pensions	459,703	392,132
	497,223	438,252
Excess of receipts over disbursements	793,955	735,787
Fund balance at beginning of the year	12,000,316	11,264,529
Fund balance at end of the year, represented by cash on deposit with Receiver General for Canada	12,794,271	12,000,316

Approved:

PIERRE LEMIEUX
Departmental Services Officer

R. H. SIMMONDS
Commissioner

NOTES TO FINANCIAL STATEMENT MARCH 31, 1984

1. Authority and operations

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 by the Royal Canadian Mounted Police Pension Continuation Act. The Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions. The Fund is credited with these contributions together with interest computed quarterly on the balance to the credit of the Fund at the end of the preceding quarter, and charged with contributions withdrawn and pensions. All transactions of the Fund are made through the Consolidated Revenue Fund.

Section 56 of the Act directs the Minister of Finance to have an actuarial examination of the Fund made at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase pensions. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund, out of any unappropriated moneys in the Consolidated Revenue Fund, such amount as may be required to re-establish solvency of the Fund.

2. Basis of accounting

All transactions of the Fund are accounted for on a cash basis.

3. Supplementary information

The most recent actuarial examination was made as at March 31, 1982. The valuation disclosed an actuarial surplus of $1,812,000 of which $692,000 was allocated to increased pensions, retroactive to January 1, 1982.

SECTION 9

1983-84
PUBLIC ACCOUNTS

Other Liabilities

CONTENTS

Page
Interest and matured debt 9.2
Accounts payable 9.3
Outstanding cheques and warrants 9.3
Allowance for employee vacation and termination benefits 9.3
Miscellaneous 9.4

OTHER LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Other Liabilities". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges, i.e. inflow and outflow of transactions. In addition, the term "account without current transactions" has been included in some tables, to provide a link with figures published in the previous year's edition of the Public Accounts, and to show net transactions in accounts which were closed out in the previous year.

Table 9.1 presents the year-end balances for other liabilities.

TABLE 9.1

OTHER LIABILITIES

			Net increase or decrease (–)	
	April 1/1983	March 31/1984	1984	1983
	$	$	$	$
Interest and matured debt, Table 9.2	8,397,876,984	9,610,123,873	1,212,246,889	1,676,589,892
Less: unamortized discount on Treasury bills	688,072,472	1,016,378,026	328,305,554	61,799,669
	7,709,804,512	*8,593,745,847*	*883,941,335*	*1,614,790,223*
Accounts payable	2,991,605,860	4,306,991,768	1,315,385,908	549,692,057
Outstanding cheques and warrants, Table 9.3	2,529,958,794	3,046,343,735	516,384,941	207,866,882
Allowance for employee vacation and termination benefits		1,900,000,000	1,900,000,000	
Miscellaneous, Table 9.4	114,151,982	134,079,188	19,927,206	2,429,298
Total	13,345,521,148	17,981,160,538	4,635,639,390	2,374,778,460

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued, provision for compound and bonus interest on Canada savings bonds, and matured debt.

Table 9.2 presents a summary of the balances and transactions in this account.

TABLE 9.2

INTEREST AND MATURED DEBT

					Net increase or decrease (–)	
	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	1984	1983
	$	$	$	$	$	$
Interest due	3,630,617,951	10,662,943,112	9,546,959,732	4,746,601,331	1,115,983,380	1,378,112,961
Interest accrued	3,642,153,377	12,965,312,666	12,813,951,912	3,793,514,131	151,360,754	– 27,477,790
Provision for compound and bonus interest on Canada savings bonds—						
Compound interest—						
Series 27	51,272,000	27,318,000		78,590,000	27,318,000	17,899,000
Series 28	23,672,000	14,218,000		37,890,000	14,218,000	8,436,000
Account without current transactions						– 52,048,000
	74,944,000	*41,536,000*		*116,480,000*	*41,536,000*	*– 25,713,000*
Bonus interest—						
Series 27	139,739,000	52,800,000	17,107,000	175,432,000	35,693,000	58,350,000
Series 28	76,146,000	27,600,000	7,591,000	96,155,000	20,009,000	32,761,000
Series 29	374,348,000	89,600,000	463,948,000		– 374,348,000	156,978,000
Series 30	200,645,000	79,200,000	34,526,000	245,319,000	44,674,000	87,553,000
Series 31	105,192,000	39,600,000	14,807,000	129,985,000	24,793,000	48,911,000
Account without current transactions						– 44,292,000
	896,070,000	*288,800,000*	*537,979,000*	*646,891,000*	*– 249,179,000*	*340,261,000*
	971,014,000	*330,336,000*	*537,979,000*	*763,371,000*	*– 207,643,000*	*314,548,000*
Matured debt	154,091,656	107,415,260,002	107,262,714,247	306,637,411	152,545,755	11,406,721
Total	8,397,876,984	131,373,851,780	130,161,604,891	9,610,123,873	1,212,246,889	1,676,589,892

OTHER LIABILITIES

Interest due

Interest due is the amount of interest on the bonded debt, which is payable by coupon but for which coupons have not been presented for payment.

Interest accrued

Interest accrued is the amount of interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Provision for compound and bonus interest on Canada savings bonds

This account records the estimated amount to meet future obligations for additional interest payments to holders of certain Canada savings bonds.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government of Canada, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to non-tax revenue if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized Discount on Treasury Bills

This account records the portion of the discount on outstanding Treasury bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

Accounts Payable

This account represents amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed annual ceilings and items to be paid from certain statutory authorities.

Outstanding Cheques and Warrants

This account records cheques and warrants issued but not yet presented for payment.

Table 9.3 presents a summary of the balances in this account.

TABLE 9.3

OUTSTANDING CHEQUES AND WARRANTS

	April 1/1983	March 31/1984	Net increase or decrease (–) 1984	Net increase or decrease (–) 1983
	$	$	$	$
Outstanding cheques	2,252,334,744	2,802,614,279	550,279,535	120,585,617
Imprest account cheques	506,306	496,012	– 10,294	69,055
Unemployment Insurance warrants	277,117,744	243,233,444	– 33,884,300	87,215,358
Account without current transactions				– 3,148
Total	2,529,958,794	3,046,343,735	516,384,941	207,866,882

Outstanding cheques

Cheques issued in Canadian dollars, and unpaid at March 31, are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenue.

Cheques in foreign currencies are credited at the time of issue to the Government's cash account.

Imprest account cheques

Imprest account cheques issued prior to the current year and unpaid at March 31 of the current year, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue), are recorded in this account. During the year, an amount of $53,555 was transferred to revenue.

Unemployment Insurance warrants

This account records outstanding Unemployment Insurance benefit warrants.

Allowance for Employee Vacation and Termination Benefits

This account represents allowances for amounts owing for earned and unpaid annual vacation leave ($400 million) and for employee benefits payable upon termination of employment ($1,500 million).

Other Liabilities—Miscellaneous

Table 9.4 presents a summary of the balances and transactions for other miscellaneous liabilities.

TABLE 9.4

OTHER LIABILITIES—MISCELLANEOUS

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (–)	
					1984	1983
	$	$	$	$	$	$
Eldorado Mining and Refining Limited—						
Unpresented capital stock	23,763		68	23,695	– 68	
Miscellaneous departmental paylist deductions	14,970,362	21,069,282	14,970,362	21,069,282	6,098,920	– 16,227,027
Olympic account	2,906,241	91,719	2,997,960		– 2,906,241	– 80,886
Contractors' and other holdbacks—						
Agriculture	1,745,401	2,728,859	2,386,993	2,087,267	341,866	853,813
Communications	626,812	930,304	948,797	608,319	– 18,493	– 125,604
National Library		15,998		15,998	15,998	
Public Archives		27,733	2,733	25,000	25,000	
Consumer and Corporate Affairs		3,481		3,481	3,481	
Employment and Immigration	63,222	12,550	66,540	9,232	– 53,990	2,769
Energy, Mines and Resources	3,741,226	5,988,334	4,389,081	5,340,479	1,599,253	2,550,708
Atomic Energy Control Board	35,719	86,648	54,855	67,512	31,793	– 18,545
National Energy Board	7,083		7,083		– 7,083	983
Environment	2,611,004	246,747	58,714	2,799,037	188,033	– 109,179
External Affairs	468,190	408,769	98,960	777,999	309,809	286,634
Canadian International Development Agency	10,746,114	21,455,518	18,456,776	13,744,856	2,998,742	4,968,286
Fisheries and Oceans	1,052,715	1,546,705	1,630,351	969,069	– 83,646	– 63,434
Indian Affairs and Northern Development	1,976,719	399,010	94,017	2,281,712	304,993	– 497,141
Justice	3,300	4,145	7,445		– 3,300	– 39,324
National Defence	25,051,469	64,250,808	62,166,049	27,136,228	2,084,759	8,963,548
National Health and Welfare	311,781	17,949		329,730	17,949	122,826
National Revenue—						
Customs and Excise		172,688	927	171,761	171,761	
Public Works	13,253,804	22,689,238	17,358,023	18,585,019	5,331,215	1,435,449
Regional Industrial Expansion	359,422	52,618	107,626	304,414	– 55,008	– 159,073
Science and Technology—						
National Research Council	2,343,802	3,088,071	2,867,565	2,564,308	220,506	– 296,543
Solicitor General—						
Administration Program	308,737	409,536	334,955	383,318	74,581	106,122
Correctional Service	202,522	940,366	272,549	870,339	667,817	117,845
Royal Canadian Mounted Police	26,332	601,965	501	627,796	601,464	– 241,896
Supply and Services	1,334,846	1,239,568	327,868	2,246,546	911,700	– 76,547
Transport	15,124,624	20,255,374	16,818,804	18,561,194	3,436,570	– 336,990
Canadian Transport Commission	17,121	32,314	33,086	16,349	– 772	– 5,569
	81,411,965	*147,605,296*	*128,490,298*	*100,526,963*	*19,114,998*	*17,439,138*
Suspense accounts	14,839,651		2,380,403	12,459,248	– 2,380,403	1,298,073
Total	114,151,982	168,766,297	148,839,091	134,079,188	19,927,206	2,429,298

Eldorado Mining and Refining Limited—Unpresented capital stock

The liability of the Government of Canada for the value of the paid-up capital stock of the former company, which has not been redeemed at the close of the year, is recorded herein.

Miscellaneous departmental paylist deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to the related outside organizations.

Olympic account

This account recorded transactions in accordance with the Olympic Act. Payments and other charges to the account represented: (*a*) administrative, merchandising, distribution, promotion and other costs incurred by Canada in connection with the distribution and sale of olympic coins; (*b*) the net costs, as determined by the Minister of Finance, of any redemption of olympic coins; and, (*c*) amounts paid to the Olympic Corporation. Receipts and other credits represented: (*a*) proceeds less production costs derived by Canada from the issue and sale of olympic coins; and, (*b*) the amount of the net proceeds derived by Canada from the sale of olympic stamps and related postal products.

The account was closed during the year.

Contractors' and other holdbacks

This account records the amounts withheld to ensure that contracts are carried out as stipulated. Holdbacks are charged to appropriations of departments or agencies concerned, and are credited to this account under Section 35 of the Financial Administration Act. They are paid out in accordance with contracts under regulations of the Treasury Board.

Suspense accounts

Accounts in which transactions are recorded temporarily, pending their ultimate disposition.

SECTION 10

1983-84
PUBLIC ACCOUNTS

Foreign Exchange Accounts

CONTENTS

Page

Exchange Fund Account—Advances 10.2
International Monetary Fund— Subscriptions 10.3
International Monetary Fund— Notes payable 10.3
Special Drawing Rights 10.3
Supplementary statement—
  Exchange Fund Account 10.4

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government of Canada which are identified with Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenue as premium and discount on exchange, and net losses are charged to budgetary expenditure of the Department of Finance.

Table 10.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to $5,202 million as at March 31, 1984 ($5,222 million as at March 31, 1983); details relating to these obligations are presented in Section 11 of this volume.

TABLE 10.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/1983	Receipts and other credits	Payments and other charges	March 31/1984	Net increase or decrease (-) 1984	Net increase or decrease (-) 1983
	$	$	$	$	$	$
Exchange Fund Account—Advances	4,165,659,169	17,507,806,268	16,741,615,000	3,399,467,901	- 766,191,268	1,989,772,558
International Monetary Fund—Subscriptions	2,716,211,910	8,459,309	1,287,448,849	3,995,201,450	1,278,989,540	- 64,028,083
	6,881,871,079	*17,516,265,577*	*18,029,063,849*	*7,394,669,351*	*512,798,272*	*1,925,744,475*
Less: International Monetary Fund—Notes payable	2,282,631,186	1,088,134,845	127,000,000	3,243,766,031	961,134,845	- 43,855,201
Special Drawing Rights	1,039,900,162	18,726,339		1,058,626,501	18,726,339	- 24,513,115
	3,322,531,348	*1,106,861,184*	*127,000,000*	*4,302,392,532*	*979,861,184*	*- 68,368,316*
Total foreign exchange accounts (net)	3,559,339,731	18,623,126,761	18,156,063,849	3,092,276,819	- 467,062,912	1,994,112,791

Exchange Fund Account—Advances

This account records the moneys advanced from the Government of Canada to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and Special Drawing Rights (SDRs).

The Exchange Fund Account is operated under the provisions of the Currency and Exchange Act. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each calendar year. These financial statements as at December 31, 1983, together with the Auditor General's report thereon, are found at the end of this section.

Table 10.2 shows advances to, and assets held by, the Exchange Fund Account as at March 31, 1984. Gold held by the Account is valued at 35 SDRs per fine ounce ($47.53 Cdn as at March 31, 1984 and $46.70 Cdn as at March 31, 1983).

In 1983-84, payments and other charges consisted of advances to the Exchange Fund Account in the amount of $16,609 million, and a valuation adjustment of $133 million. Receipts and other credits consisted of repayments of advances of $17,497 million, and a valuation adjustment of $11 million.

TABLE 10.2

EXCHANGE FUND ACCOUNT—ASSETS

	March 31/ 1984	March 31/ 1983
	(in millions of dollars)	
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (1984, US $2,800 million; 1983, US $2,300 million)[1]	3,573	2,845
Deutsche marks (1984, DM 700 million; 1983, DM 1,300 million)	346	662
Swiss francs (1984, SF 1,188 million; 1983, SF 1,200 million)	707	713
Japanese yen (1984, Y 70,000 million; 1983, Y 100,000 million)	398	518
Special Drawing Rights (1984, SDR 383.3 million; 1983, SDR 609.7 million)	520	814
	5,544	*5,552*
Less: Canadian dollar deposit with the Receiver General for Canada	2,145	1,386
Total advances from the Consolidated Revenue Fund	3,399	4,166
Assets financed by advances from the Consolidated Revenue Fund:		
US cash on deposit	425	104
US dollar short-term deposits	32	371
US dollar investments	1,621	2,768
Deutsche marks short-term deposits	274	306
Swiss francs short-term deposits	(2)	
Special Drawing Rights	74	127
International Monetary Fund notes	237	16
Gold	959	944
Canadian cash on deposit	1	(2)
Total	*3,623*	*4,636*
Less: income not yet transferred to the Consolidated Revenue Fund—		
Deferred valuation gains at previous December 31	192	318
Total income and valuation gains from January 1 to March 31	32	152
	224	*470*
	3,399	4,166

(1) Excludes 1962 issue (1984, $63,294,560; 1983, $63,339,520) and 1968 issue (1984, $127,610,000; 1983, $123,710,000), the proceeds of which were advanced to the Exchange Fund Account in Canadian dollars.
(2) Less than $500,000.

International Monetary Fund—Subscriptions

This account records the value of Canada's quota (i.e. subscription assigned) in the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions and loans to the IMF, under special facilities, exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand, for balance of payments purposes. The subscription is expressed in terms of the SDR, a unit of account defined in terms of a "basket" of five major currencies.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars. In 1983-84, receipts and other credits consisted of a valuation adjustment of $8 million while payments and other charges consisted of subscriptions of $1,176 million, a maintenance of value adjustment of $95 million and a valuation adjustment of $16 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government of Canada to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 1983-84, notes payable to the IMF increased by $961 million.

Special Drawing Rights

This account records the value of SDRs allocated to Canada by the IMF. The Special Drawing Right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent the value of the rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 1983-84, receipts and other credits consisted of a valuation adjustment of $19 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

AUDITOR'S REPORT

THE HONOURABLE MARC LALONDE, P.C., M.P.
MINISTER OF FINANCE

I have examined the balance sheet of the Exchange Fund Account as at December 31, 1983 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at December 31, 1983 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, the accounting policies of the Account in respect of the valuation of gold and accounting for the realized gains on sales of gold are not in accordance with Section 16 of the Currency and Exchange Act. Gold is recorded at its approximate historical cost and not adjusted to its commodity market value as required, in my opinion, by Section 16. As a result, income does not include unrealized valuation gains on gold equal to the difference between commodity market value and approximate historical cost. Realized gains on sales of gold are recorded as valuation gains and taken into income in equal amounts over a three year period. In my opinion, Section 16 requires that these gains be entirely taken into income of the year and therefore paid over to the Consolidated Revenue Fund within three months after the end of the year. Proposed amendments to the Act to provide explicit authority for the accounting policies currently being followed by the Account have received first reading in the House of Commons.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
March 2, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983
(in millions of dollars)

ASSETS	1983		1982	
	US	Cdn	US	Cdn
Denominated in US dollars				
Cash and short-term deposits	116.7	145.2	494.3	607.4
Securities (Note 3)	1,848.3	2,300.0	794.5	976.4
	1,965.0	2,445.2	1,288.8	1,583.8
Denominated in other foreign currencies				
Cash and short-term deposits	344.6	428.8	80.5	98.9
Denominated in Special Drawing Rights				
Special Drawing Rights (Note 4)	24.2	30.1	76.0	93.4
International Monetary Fund notes (Note 5)	135.2	168.2	14.9	18.3
Gold (Note 6)	739.1	919.8	782.5	961.5
	898.5	1,118.1	873.4	1,073.2
Official international reserve assets (Note 7)	3,208.1	3,992.1	2,242.7	2,755.9
Denominated in Canadian dollars				
Cash		0.7		0.3
		3,992.8		2,756.2

LIABILITIES	1983	1982
	Cdn	Cdn
Due to the Consolidated Revenue Fund		
Advances (Note 8)	3,210.4	1,617.0
Net income for the year	590.8	811.9
	3,801.2	2,428.9
Provision for valuation losses on uncompleted contracts (Note 9)	0.2	9.2
Deferred net valuation gains	191.4	318.1
	3,992.8	2,756.2

Approved:

GERALD BOUEY
Governor, Bank of Canada

ROBERT JARRETT
Chief, Foreign Exchange Operations
Bank of Canada

MARSHALL A. COHEN
Deputy Minister
Department of Finance

Exchange Fund Account—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1983
(in millions of Canadian dollars)

	1983	1982
Investment income		
Cash and short-term deposits	57.7	82.3
US dollar securities	236.6	177.4
Special Drawing Rights	11.5	13.8
International Monetary Fund notes	8.8	2.3
Gold loans	0.6	2.2
	315.2	278.0
Net valuation gains		
During the year (Note 10)	148.9	276.3
Deferred from previous years	318.1	575.7
Deferred to subsequent years	(191.4)	(318.1)
	275.6	533.9
Net income for the year, due to the Consolidated Revenue Fund	590.8	811.9

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

1. Authority and objective

The Account was established pursuant to the Exchange Fund Act, S.C. 1935, c. 60, continued by the Foreign Exchange Control Act, S.C. 1946, c. 53 and further continued and governed by Part II of the Currency and Exchange Act, R.S.C. 1970, c. C-39, as amended (the Act). The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The Account is funded by advances from the Consolidated Revenue Fund (CRF) and the net income for the year due to the CRF is payable within three months after the end of the year.

The main objective of the Account is to aid in the control and protection of the external value of the Canadian dollar and the Minister acquires for the Account those assets which are deemed appropriate for this purpose in accordance with the Act.

2. Accounting policies

Valuation of assets

US dollar securities, Special Drawing Rights (SDRs) and International Monetary Fund (IMF) notes are recorded at cost and adjusted for amortized premiums and discounts where applicable, and include accrued interest. Gold is recorded at 35 SDRs per fine ounce, which approximates its historical cost. Cash and short-term deposits include accrued interest where applicable.

Translation of foreign currencies and SDRs

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates in the Canadian foreign exchange market. Assets and liabilities denominated in SDRs are first translated into US dollars at the year-end US dollar value of the SDR, as calculated by the IMF, and then into Canadian dollars. Investment income in foreign currencies is translated into Canadian dollars at the foreign exchange rates prevailing on the date the income is recorded. The assets and liabilities denominated in foreign currencies and SDRs have been translated into Canadian dollars at the following year-end exchange rates:

	1983	1982
US dollar	1.2444	1.2288
Deutsche mark	0.4562	0.5188
Swiss franc	0.5702	0.6158
Japanese yen	0.005370	0.005268
Special Drawing Right	1.30283	1.35549

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Continued*

Investment income

Investment income is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, and gains and losses on the sale of securities.

Valuation gains and losses

Valuation gains and losses include the increases and decreases in the value of assets and liabilities arising from the translation of foreign currencies and SDRs during the year and at year end. Valuation gains and losses also include gains or losses on transactions in foreign currencies, SDRs and gold, and on the liquidation of liabilities. In accordance with the provisions of the Act, valuation gains and losses for the year are taken into income in three equal portions over the current and two succeeding years.

Operating expenses

The Bank of Canada provides, without charge, the administrative, custodial and fiscal agency services to carry out the objectives of the Account. Other expenses incurred in the operation of the Account are charged against investment income.

3. Securities denominated in US dollars

	1983	1982
	(in millions of US dollars)	
US Government treasury bills	1,817.3	794.5
International Bank for Reconstruction and Development bonds	30.0	
Accrued interest	1.0	
	1,848.3	794.5

Estimated market value at year end:
1983—US $1,848 million (Cdn $2,300 million)
1982—US $795 million (Cdn $977 million)

4. Special Drawing Rights

SDRs were created by the IMF to supplement international reserve assets. SDRs are allocated to member countries in proportion to their quotas in the IMF and can be used in transactions between participants in the SDR Department of the IMF or in transactions with the IMF itself. The value of the SDR is calculated by the IMF as a weighted average of the market values of five major currencies. At year end, one SDR was equivalent to US $1.04695 (1982—US $1.10310).

The liability of a member country to the IMF in respect of cumulative SDR allocations is the settlement obligation that would be incurred upon the termination of that country's participation in the SDR Department of the IMF or on the liquidation by the IMF of this Department. SDRs allocated to Canada by the IMF are advanced from the CRF to the Account. However, some SDRs have subsequently been returned to the CRF and used to pay part of Canada's increased subscription in the IMF.

The IMF pays interest on SDRs held and charges interest at an identical rate on the cumulative allocations. The interest rate is based on short-term money market rates in the countries whose currencies are used to calculate the value of the SDR. Interest paid by the IMF on SDRs held by the Account is included in investment income. Interest on Canada's cumulative allocations is charged directly to the CRF.

The following is a reconciliation between the IMF cumulative allocations of SDRs to Canada and the SDRs held by the Account:

	1983	1982
	(in millions of SDRs)	
Cumulative allocations to Canada	779.3	779.3
Less: SDRs used to pay part of Canada's increased subscription in the IMF	396.0	169.6
Net advances to the Account	383.3	609.7
Less: net sales	363.2	545.5
Held at end of the year	20.1	64.2
Accrued interest	3.0	4.7
	23.1	68.9
	(in millions of US dollars)	
Held at end of the year	21.0	70.8
Accrued interest	3.2	5.2
	24.2	76.0

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1983—*Continued*

5. International Monetary Fund notes

	1983	1982
	(in millions of SDRs)	
Supplementary Financing Facility notes	123.6	12.7
Accrued interest	5.5	0.8
	129.1	13.5
	(in millions of US dollars)	
Notes	129.4	14.0
Accrued interest	5.8	0.9
	135.2	14.9

These notes represent Canada's participation in the Supplementary Financing Facility established to assist members of the IMF with balance of payments needs. The notes were acquired in 1979, 1980 and 1983 and have original terms to maturity of five years. They are redeemable on demand if Canada represents that it has a balance of payments need and are transferable to other members.

6. Gold

	1983	1982
	(in thousands of fine ounces)	
Held at beginning of the year	20,263	20,463
Sales	93	200
Held at end of the year	20,170	20,263
	(in millions of US dollars)	
	739.1	782.5

Gold is recorded at 35 SDRs (US $36.64; 1982—US $38.61) per fine ounce. During the year, the market price of gold, as recorded at the London fixings, ranged from a low of US $374.25 (1982—US $296.75) per fine ounce to a high of US $511.50 (1982—US $488.50) and closed at US $381.50 (1982—US $448.00).

The Minister of Finance has authorized loans and/or sales, at market related prices, of part of the gold held by the Account, to the Royal Canadian Mint and others. At year end, the Account's gold holdings included gold loans of 40 thousand (1982—292 thousand) fine ounces.

7. Official international reserve assets

The Account is the principal repository of Canada's official international reserves which, as defined by the Minister of Finance, also include certain foreign assets of both the Bank of Canada and the CRF.

8. Due to the Consolidated Revenue Fund—Advances

	1983		1982	
	(in millions)			
	Amount	Cdn $	Amount	Cdn $
Foreign currencies and SDRs				
US dollars	2,400	2,986.6	2,550	3,133.4
Swiss francs	1,198	683.1	1,200	739.0
Japanese yen	100,000	537.0	100,000	526.8
SDRs	383	499.4	610	826.4
Deutsche marks	700	319.3	1,300	674.4
		5,025.4		5,900.0
Less: Canadian dollar deposit with the Receiver General for Canada		1,815.0		4,283.0
		3,210.4		1,617.0

Advances from the CRF are limited to Cdn $10 billion by Order in Council dated March 1, 1979 and are not subject to interest.

The proceeds of Canada's borrowings in foreign currency and the IMF allocations of SDRs have been advanced in foreign currency and SDRs from the CRF to the Account. The borrowings include foreign bond and note issues and bank loans, as well as borrowings under Standby Credit Arrangements with Canadian and foreign banks. Redemptions of such borrowings are made using the resources of the Account. Interest payable by Canada on borrowings in foreign currencies is charged directly to the CRF.

9. Provision for valuation losses on uncompleted contracts

At year end, the Account had outstanding short-term swap arrangements with the Bank of Canada as well as uncompleted foreign exchange transactions.

As the exchange rates on these uncompleted contracts differ from the year-end rates at which the Account's assets and liabilities are valued, additional valuation gains or losses will occur upon settlement. The provision for valuation losses on uncompleted contracts arises from the revaluation of such contracts using the year-end rates of exchange and represents the portion of future net losses attributed to the current year.

Under the swap arrangements with the Bank of Canada, the Account sells US dollars to the Bank and agrees to repurchase these amounts at the same exchange rates at which they were sold. These contracts are undertaken to assist in the Bank's management of chartered banks' cash reserves. Swaps outstanding at year end amounted to US $225 million (Cdn $280 million) (1982 — US $1,040 million; Cdn $1,287 million). Assets transferred to the Bank under swap arrangements remain part of Canada's official international reserves.

Exchange Fund Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Concluded*

10. Net valuation gains (losses) during the year

	1983			1982
	Assets	Liabilities	Total	Total
	(in millions of Canadian dollars)			
Swiss francs		54.7	54.7	63.4
Deutsche marks	(13.0)	54.7	41.7	17.6
Gold	(37.3)		(37.3)	(17.4)
Special Drawing Rights	(7.0)	33.4	26.4	14.7
US dollars	55.3	(36.6)	18.7	92.8
Japanese yen	7.7	(10.2)	(2.5)	13.0
	5.7	96.0	101.7	184.1
Gain on gold sales			47.2	92.2
Net valuation gains during the year			148.9	276.3

SECTION 11

1983-84
PUBLIC ACCOUNTS

Unmatured Debt

CONTENTS

	Page
Marketable bonds	11.2
Canada savings bonds	11.6
Special non-marketable bonds	11.7
Treasury bills	11.7
Notes and loans payable in foreign currencies	11.8
Interest rates	11.9
Maturity of Government debt	11.10

UNMATURED DEBT

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as issues and retirements, i.e. inflow and outflow of transactions. In addition, the term "account(s) without current transactions" has been included in some tables, to provide a link with figures published in the previous year's edition of the Public Accounts, and to show net transactions in accounts which were closed out in the previous year.

TABLE 11.1

UNMATURED DEBT

					Net increase or decrease (–)	
	April 1/1983	Issues	Retirements	March 31/1984	1984	1983
	$	$	$	$	$	$
Payable in Canadian currency—						
Marketable bonds, Table 11.2	48,303,580,450	13,679,706,000	5,172,385,450	56,810,901,000	8,507,320,550	4,874,342,500
Canada savings bonds, Table 11.3	32,640,999,950	11,644,324,044	6,080,996,894	38,204,327,100	5,563,327,150	7,663,531,650
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund, Table 11.4	171,417,000	17,259,000		188,676,000	17,259,000	17,414,000
Treasury bills, Table 11.5	29,125,000,000	106,450,000,000	93,875,000,000	41,700,000,000	12,575,000,000	9,750,000,000
	110,240,997,400	*131,791,289,044*	*105,128,382,344*	*136,903,904,100*	*26,662,906,700*	*22,305,288,150*
Less: Government's holdings of unmatured debt—						
Marketable bonds	1,100	168,155,961	4,181,215	163,975,846	163,974,746	– 110,031,821
Canada savings bonds held on account of employees	137,005,700	153,310,000	140,323,400	149,992,300	12,986,600	5,851,100
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	171,417,000	17,259,000		188,676,000	17,259,000	17,414,000
	308,423,800	*338,724,961*	*144,504,615*	*502,644,146*	*194,220,346*	*– 86,766,721*
	109,932,573,600	131,452,564,083	104,983,877,729	136,401,259,954	26,468,686,354	22,392,054,871
Payable in foreign currencies—						
Marketable bonds, Table 11.2	3,409,559,520	50,954,400	1,277,804,360	2,182,709,560	– 1,226,849,960	114,268,640
Notes and loans payable in foreign currencies, Table 11.6	1,824,875,000	1,214,250,000		3,039,125,000	1,214,250,000	702,505,000
	5,234,434,520	*1,265,204,400*	*1,277,804,360*	*5,221,834,560*	*– 12,599,960*	*816,773,640*
Less: Government's holdings of unmatured debt—						
Marketable bonds	12,371,000	7,532,400		19,903,400	7,532,400	100,000
	5,222,063,520	1,257,672,000	1,277,804,360	5,201,931,160	– 20,132,360	816,673,640
Total unmatured debt	115,154,637,120	132,710,236,083	106,261,682,089	141,603,191,114	26,448,553,994	23,208,728,511

Note: this table includes unmatured debt issued by the Government of Canada. Details of agent Crown corporations' borrowings which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Section 13 of this volume.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

—bought and sold on the open market;

—payable in Canadian or foreign currency;

—subject to call or redemption before maturity;

—fixed dates of maturity;

—interest payable either in coupon or registered form; and,

—face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 11.2 presents a summary of the balances and transactions for marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1984.

TABLE 11.2

MARKETABLE BONDS

Maturity date	%	Issue date	Series	April 1/1983	Issues[1]	Retirements[1]	March 31/1984	Net increase or decrease (-)	
								1984	1983
				$	$	$	$	$	$
Payable in Canadian currency—									
Matured 1983-84									
1983—May 15	8¾	May 15/78-July 1/78 Aug 15/78	J17	950,000,000		950,000,000		-950,000,000	
Sep 1	4½	Sept 1/58	T29	1,992,679,450		1,992,679,450		-1,992,679,450	
Oct 15	16	July 1/81	J67	75,000,000		75,000,000		-75,000,000	
Oct 15	18¾	Oct 15/81	J71	100,000,000		100,000,000		-100,000,000	
Dec 15	9	Oct 1/78	J19	350,000,000		350,000,000		-350,000,000	
Dec 15	12¾	Feb 1/81	J54	275,000,000		275,000,000		-275,000,000	
Dec 15	13¼	Dec 1/80	J50	200,000,000		200,000,000		-200,000,000	
1984—Feb 1	9¾	Dec 15/78-June 1/79 July 15/79	J21	1,000,000,000		1,000,000,000		-1,000,000,000	
				4,942,679,450		*4,942,679,450*		*-4,942,679,450*	
Maturing 1984-85									
1984—Apr 1	7½	Apr 1/74	F39	69,821,000			69,821,000		
Apr 1	8	Apr 1/79	F81	77,000			77,000		
Apr 1	9¼	Oct 1/74	F87	322,309,000			322,309,000		
Apr 1	16¼	June 1/81-July 31/81	J63	575,000,000			575,000,000		
June 1	10	Feb 1/79-Mar 15/79 Aug 15/79-July 1/80	J23	1,075,000,000			1,075,000,000		
Aug 1	13¾	Mar 1/81	J57	449,975,000		46,395,000	403,580,000	-46,395,000	
Aug 1	16	Feb 1/82-Aug 1/82	J74	300,000,000			300,000,000		150,000,000
Aug 1	15	Mar 31/82-May 1/82	J77	325,000,000			325,000,000		100,000,000
Oct 1	8¾	Oct 1/79	F91	749,000			749,000		
Oct 1	10½	Oct 1/79	J28	300,000,000			300,000,000		
Oct 1	12½	Oct 1/80	J48	774,992,000		10,539,000	764,453,000	-10,539,000	-8,000
Dec 15	11½	Dec 15/79-Feb 1/80	J32	700,000,000			700,000,000		
Dec 15	14¾	June 1/82	J80	100,000,000			100,000,000		100,000,000
1985—Feb 1	13¼	Mar 31/81	J59	600,000,000		642,000	599,358,000	-642,000	
Mar 15	13¾	Mar 31/80	J37	849,993,000		16,492,000	833,501,000	-16,492,000	
				6,442,916,000		*74,068,000*	*6,368,848,000*	*-74,068,000*	*349,992,000*
Maturing 1985-86									
1985—May 1	13	May 1/80-Dec 1/80 Dec 22/80	J40	1,800,000,000		1,177,000	1,798,823,000	-1,177,000	
June 6	9¾	June 6/83	H4		300,000,000		300,000,000	300,000,000	
July 1	11¼	June 1/80	J44	450,000,000			450,000,000		
July 1	15½	July 1/82	J83	350,000,000			350,000,000		350,000,000
Sept 1	14½	Sept 1/82	J86	200,000,000			200,000,000		200,000,000
Sept 6	10½	Sept 6/83	H7		300,000,000		300,000,000	300,000,000	
Oct 1	9½	Oct 1/80	F96	1,345,000			1,345,000		
Oct 1	10¾	Aug 1/80-Nov 22/82 Dec 15/82	J46	850,000,000			850,000,000		525,000,000
Oct 1	12¾	Oct 15/82	J89	150,000,000			150,000,000		150,000,000
Dec 6	9¾	Dec 6/83	H13		350,000,000		350,000,000	350,000,000	
Dec 15	8	Dec 15/75-Oct 1/78	F57	116,479,000			116,479,000		
Dec 15	9¾	Feb 1/83-May 15/83	J97	200,000,000	75,000,000		275,000,000	75,000,000	200,000,000
1986—Feb 1	12½	Feb 1/81	J55	725,000,000			725,000,000		
Mar 6	10½	Mar 6/84	H16		350,000,000		350,000,000	350,000,000	
Mar 15	10	Feb 22/83-Mar 15/83 Apr 27/83-Oct 15/83 Nov 8/83	H1	300,000,000	325,000,000		625,000,000	325,000,000	300,000,000
				5,142,824,000	*1,700,000,000*	*1,177,000*	*6,841,647,000*	*1,698,823,000*	*1,725,000,000*
Maturing 1986-87									
1986—May 1	14½	May 1/81	J61	499,999,000		410,000	499,589,000	-410,000	
June 1	15¾	June 1/81-July 31/81	J64	889,990,000		73,060,000	816,930,000	-73,060,000	-10,010,000
July 1	14¾	July 1/81	J68	450,000,000		9,715,000	440,285,000	-9,715,000	
Oct 1	8	Oct 1/69-Feb 15/70 Apr 1/77	F47	410,380,000			410,380,000		
Oct 1	18	Oct 15/81	J72	341,488,000		23,824,000	317,664,000	-23,824,000	-58,510,000
Dec 15	10	Dec 15/83-Feb 1/84	H14		200,000,000		200,000,000	200,000,000	
1987—Feb 1	15½	Feb 1/82-Aug 1/82	J75	1,221,000,000		47,431,000	1,173,569,000	-47,431,000	571,000,000
Mar 15	15	Mar 31/82-May 1/82	J78	800,000,000			800,000,000		400,000,000
				4,612,857,000	*200,000,000*	*154,440,000*	*4,658,417,000*	*45,560,000*	*902,480,000*
Maturing 1987-88									
1987—June 1	14¾	June 1/82	J81	250,000,000			250,000,000		250,000,000
July 1	8½	July 1/77-Sept 1/77 Dec 15/77	J11	525,000,000			525,000,000		
July 1	15	July 1/82	J84	399,995,000		1,000	399,994,000	-1,000	399,995,000
Sept 1	14¾	Sept 1/82	J87	650,000,000		20,000	649,980,000	-20,000	650,000,000
Oct 15	13	Oct 15/82	J90	450,000,000			450,000,000		450,000,000
Nov 15	12	Nov 1/82	J92	200,000,000			200,000,000		200,000,000
Dec 1	8	Dec 1/80	F79	7,000			7,000		

TABLE 11.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1983	Issues[1]	Retirements[1]	March 31/1984	Net increase or decrease (–) 1984	Net increase or decrease (–) 1983
				$	$	$	$	$	$
Dec 15	11	Dec 15/82-Aug 1/83 Sept 1/83	J96	325,000,000	450,000,000		775,000,000	450,000,000	325,000,000
1988—Feb 1	8¾	Feb 1/78	J15	125,000,000			125,000,000		
Feb 1	10¼	Feb 1/83-Apr 27/83	J98	350,000,000	150,000,000		500,000,000	150,000,000	350,000,000
Mar 15	10½	Feb 22/83-Mar 15/83 July 12/83	H2	450,000,000	175,000,000		625,000,000	175,000,000	450,000,000
				3,725,002,000	*775,000,000*	*21,000*	*4,499,981,000*	*774,979,000*	*3,074,995,000*
Maturing 1988-89									
1988—June 1	5	June 1/63	AT21	100,000,000			100,000,000		
June 1	5	Feb 1/64	CT9	50,000,000			50,000,000		
Oct 15	10¾	Oct 15/83-Nov 8/83 Dec 15/83	H11		625,000,000		625,000,000	625,000,000	
1989—Feb 15	6¾	Feb 15/71	F61	150,000,000			150,000,000		
Feb 15	11	Feb 21/84	H15		200,000,000		200,000,000	200,000,000	
				300,000,000	*825,000,000*		*1,125,000,000*	*825,000,000*	
Maturing 1989-90									
1989—Aug 1	13¾	Mar 1/81	J58	25,000	46,395,000		46,420,000	46,395,000	
Oct 1	10	Aug 15/79	J26	200,000,000			200,000,000		
Oct 1	10½	Oct 1/79-July 1/80 May 15/83-June 21/83	J29	350,000,000	425,000,000		775,000,000	425,000,000	
Dec 15	11¼	Dec 15/79-Feb 1/80 June 1/80-Aug 1/80 Sept 27/83-Feb 1/84 Mar 13/84	J33	450,000,000	625,000,000		1,075,000,000	625,000,000	
1990—Feb 1	13¼	Mar 31/81	J60		642,000		642,000	642,000	
Mar 15	13¾	Mar 31/80	J38	7,000	16,492,000		16,499,000	16,492,000	
				1,000,032,000	*1,113,529,000*		*2,113,561,000*	*1,113,529,000*	
Maturing 1990-91									
1990—May 1	5¾	May 1/64-July 1/64 Sept 1/65	CT12	225,000,000			225,000,000		
May 1	5¼	Apr 1/67	F12	125,000,000			125,000,000		
May 1	13	May 1/80	J41		1,177,000		1,177,000	1,177,000	
Sept 1	10¾	July 12/83	H5		100,000,000		100,000,000	100,000,000	
Oct 1	12½	Oct 1/80	J49	8,000	10,539,000		10,547,000	10,539,000	8,000
				350,008,000	*111,716,000*		*461,724,000*	*111,716,000*	*8,000*
Maturing 1991-92									
1991—May 1	14½	May 1/81	J62	1,000	410,000		411,000	410,000	
Oct 1	18	Oct 15/81	J73	58,512,000	23,824,000		82,336,000	23,824,000	58,510,000
1992—Feb 1	15½	Feb 1/82	J76	29,000,000	47,431,000		76,431,000	47,431,000	29,000,000
				87,513,000	*71,665,000*		*159,178,000*	*71,665,000*	*87,510,000*
Maturing 1992-93									
1992—June 1	15	June 1/82	J82	200,000,000			200,000,000		200,000,000
July 1	15	July 1/82	J85	5,000	1,000		6,000	1,000	5,000
Sept 1	5¾	Sept 1/66-Dec 15/66 Feb 1/67	F6	225,000,000			225,000,000		
Sept 1	14¼	Sept 1/82	J88		20,000		20,000	20,000	
Oct 15	13½	Oct 15/82	J91	400,000,000			400,000,000		400,000,000
Nov 15	12¾	Nov 1/82	J93	500,000,000			500,000,000		500,000,000
Dec 15	11¾	Nov 22/82-Dec 15/82 Aug 1/83-Sept 1/83	J95	1,100,000,000	950,000,000		2,050,000,000	950,000,000	1,100,000,000
1993—Feb 1	11¼	Feb 1/83-Mar 15/83 Apr 27/83-July 12/83	J99	950,000,000	900,000,000		1,850,000,000	900,000,000	950,000,000
				3,375,005,000	*1,850,021,000*		*5,225,026,000*	*1,850,021,000*	*3,150,005,000*
Maturing 1993-94									
1993—May 1	10¾	May 15/83-June 21/83	H3		1,050,000,000		1,050,000,000	1,050,000,000	
June 1	15¾	June 1/81	J65	10,010,000	73,060,000		83,070,000	73,060,000	10,010,000
July 1	14¾	July 1/81	J69		9,715,000		9,715,000	9,715,000	
Oct 15	11¾	Sept 27/83-Oct 15/83 Feb 1/84	H8		1,025,000,000		1,025,000,000	1,025,000,000	
Dec 15	11½	Nov 8/83-Dec 15/83 Feb 21/84	H12		850,000,000		850,000,000	850,000,000	
1994—Mar 1	12	Mar 13/84	H17		225,000,000		225,000,000	225,000,000	
				10,010,000	*3,232,775,000*		*3,242,785,000*	*3,232,775,000*	*10,010,000*
Maturing 1994-95									
1994—June 15	9½	June 15/74-July 1/75 Aug 15/75-June 1/76 Aug 1/76-Apr 1/77	F85	815,314,000			815,314,000		– 58,506,000
Dec 1	6¾	Dec 1/67	F23	125,000			125,000		
				815,439,000			*815,439,000*		*– 58,506,000*

UNMATURED DEBT

TABLE 11.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1983	Issues[1]	Retirements[1]	March 31/1984	Net increase or decrease (–) 1984	1983
				$	$	$	$	$	$
Maturing 1995-96									
1995—Oct 1	6½	Oct 1/68	F33	100,000,000			100,000,000		
Oct 1	10	Oct 1/75-Dec 15/75 Feb 1/76-Apr 1/76	F97	754,375,000			754,375,000		– 51,000,000
				854,375,000			*854,375,000*		*– 51,000,000*
Maturing 1996-97									
1996—Sept 15	3	Sept 15/36	P1	55,000,000			55,000,000		
Maturing 1997-98									
1997—May 15	9¼	May 15/77-July 1/77 Sept 1/77-Feb 1/78	J9	1,074,000,000			1,074,000,000		– 48,000,000
(2) 1998—Mar 15	3¾	Sept 15/56	T15	197,045,000			197,045,000		
				1,271,045,000			*1,271,045,000*		*– 48,000,000*
Maturing 1999-2000									
1999—Oct 15	9	Oct 15/77-Dec 15/77	J13	647,125,000			647,125,000		– 29,000,000
Dec	13½	Dec 1/80	J53	400,000,000			400,000,000		
2000—Mar 15	13¾	Mar 31/80-Mar 1/81 Mar 31/81-Oct 15/82	J39	1,050,000,000			1,050,000,000		300,000,000
				2,097,125,000			*2,097,125,000*		*271,000,000*
Maturing 2000-01									
2000—July 1	15	July 1/81	J70	175,000,000			175,000,000		
Dec 15	9¾	Dec 15/78	J22	571,875,000			571,875,000		– 25,000,000
2001—Feb 1	15¾	June 1/81-July 31/81	J66	425,000,000			425,000,000		
				1,171,875,000			*1,171,875,000*		*– 25,000,000*
Maturing 2001-02									
2001—May 1	13	May 1/80-Oct 1/80 Feb 1/81	J42	1,325,000,000			1,325,000,000		
Oct 1	9½	Oct 1/76-Dec 1/76 Apr 1/78-May 15/78 July 1/78	J2	1,468,375,000			1,468,375,000		– 65,000,000
2002—Feb 1	8¾	Feb 1/77	J7	262,500,000			262,500,000		– 12,000,000
Mar 15	15½	Mar 31/82-May 1/82	J79	350,000,000			350,000,000		150,000,000
				3,405,875,000			*3,405,875,000*		*73,000,000*
Maturing 2002-03									
2002—May 1	10	May 1/79-June 1/79 July 15/79	J25	1,850,000,000			1,850,000,000		
Dec 15	11¼	Dec 15/79-July 1/80 May 15/83	J34	1,225,000,000	400,000,000		1,625,000,000	400,000,000	
2003—Feb 1	11¾	Feb 1/80-June 1/80 Aug 1/80-Feb 1/83 Apr 27/83-June 21/83 July 12/83	J35	1,950,000,000	750,000,000		2,700,000,000	750,000,000	250,000,000
				5,025,000,000	*1,150,000,000*		*6,175,000,000*	*1,150,000,000*	*250,000,000*
Maturing 2003-04									
2003—Oct 1	9½	Aug 15/78-Oct 1/78	J18	819,000,000			819,000,000		– 36,000,000
2004—Feb 1	10¼	Feb 1/79-Mar 15/79 Mar 21/79-Aug 15/79	J24	2,200,000,000			2,200,000,000		
				3,019,000,000			*3,019,000,000*		*– 36,000,000*
Maturing 2004-05									
2004—Oct 1	10½	Oct 1/79	J30	600,000,000			600,000,000		
2005—Mar 1	12	Oct 15/83-Nov 8/83 Dec 15/83-Feb 1/84 Feb 21/84	H9		1,400,000,000		1,400,000,000	1,400,000,000	
				600,000,000	*1,400,000,000*		*2,000,000,000*	*1,400,000,000*	
Maturing 2005-06									
2005—Sept 1	12¼	Aug 1/83-Sept 1/83 Sept 27/83	H6		1,000,000,000		1,000,000,000	1,000,000,000	
2006—Mar 1	12½	Mar 13/84	H18		250,000,000		250,000,000	250,000,000	
					1,250,000,000		*1,250,000,000*	*1,250,000,000*	
Accounts without current transactions									– 4,801,151,500
Total marketable bonds (Canadian currency)				48,303,580,450	13,679,706,000	5,172,385,450	56,810,901,000	8,507,320,550	4,874,342,500

TABLE 11.2

MARKETABLE BONDS—*Concluded*

	Maturity date	%	Issue date	Series	April 1/1983	Issues[1]	Retirements[1]	March 31/1984	Net increase or decrease (–) 1984	Net increase or decrease (–) 1983
					$	$	$	$	$	$
	Payable in foreign currencies—									
	United States dollars—									
	1983—Apr 1	8	Apr 1/78		309,275,000		309,275,000		– 309,275,000	2,500,000
	Oct 15	9	Oct 15/78		494,840,000		494,840,000		– 494,840,000	4,000,000
(2)	1985—Oct 1	8.2	Apr 1/78		309,275,000	9,750,000		319,025,000	9,750,000	2,500,000
	1986—Nov 3	16¼	Nov 3/81		371,130,000	11,700,000		382,830,000	11,700,000	3,000,000
(2)	1987—Oct 15	5	Oct 15/62		63,339,520	1,934,400	1,979,360	63,294,560	– 44,960	– 1,451,360
(2)	1988—June 1	6⅞	June 1/68		123,710,000	3,900,000		127,610,000	3,900,000	1,000,000
(2)	1998—Apr 1	8⅜	Apr 1/78		309,275,000	9,750,000		319,025,000	9,750,000	2,500,000
(2)	Oct 15	9¼	Oct 15/78		432,985,000	13,650,000		446,635,000	13,650,000	3,500,000
					2,413,829,520	*50,684,400*	*806,094,360*	*1,658,419,560*	*– 755,409,960*	*17,548,640*
	Deutsche marks—									
	1983—May 20	4¼	May 20/78		305,640,000		305,640,000		– 305,640,000	360,000
(2)	1984—May 10	5	May 10/78		254,700,000		7,750,000	246,950,000	– 7,750,000	300,000
	1989—April 30	8½	April 30/82		101,880,000		3,100,000	98,780,000	– 3,100,000	101,880,000
					662,220,000		*316,490,000*	*345,730,000*	*– 316,490,000*	*102,540,000*
	Swiss francs—									
(2)	1989—Mar 20	3⅞	Mar 20/79		178,290,000	270,000		178,560,000	270,000	– 12,330,000
	Japanese yen—									
	1984—Mar 27	6.4	Mar 27/79		155,220,000		155,220,000		– 155,220,000	6,510,000
	Total marketable bonds (foreign currencies)				3,409,559,520	50,954,400	1,277,804,360	2,182,709,560	– 1,226,849,960	114,268,640
	Total				51,713,139,970	13,730,660,400	6,450,189,810	58,993,610,560	7,280,470,590	4,988,611,140

---

[1] Issues and retirements of the marketable bonds payable in foreign currencies include the translation of these currencies to Canadian dollars using closing rates of exchange at March 31.

[2] Subject to redemption before maturity.

Canada Savings Bonds

Canada savings bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

—issued to Canadian residents;

—issued in Canadian currency only;

—registered in the name of the holder;

—fixed dates of maturity;

—not marketable;

—redeemable on demand by the holder, with accrued interest calculated to the end of the previous month;

—not subject to call before maturity; and,

—term to maturity of seven years or more.

Certain series of Canada savings bonds include provisions for cash bonuses payable at maturity.

Table 11.3 presents a summary of the balances and transactions for Canada savings bonds.

TABLE 11.3

CANADA SAVINGS BONDS

Maturity date	%[1]	Issue date	Series	April 1/1983	Issues	Retirements	March 31/1984	Net increase or decrease (–) 1984	Net increase or decrease (–) 1983
				$	$	$	$	$	$
1983—Nov 1	12	1974-75	S29	1,872,253,300		1,872,253,300		– 1,872,253,300	– 48,248,200
1984—Nov 1	12-10½	1972-73	S27	495,981,350		6,259,650	489,721,700	– 6,259,650	– 10,350,500
1984—Nov 1	12-10½	1975-76	S30	967,205,050		18,729,750	948,475,300	– 18,729,750	– 30,057,800
1985—Nov 1	12-10½	1973-74	S28	271,359,400		4,454,750	266,904,650	– 4,454,750	– 6,940,950
1985—Nov 1	12-10½	1976-77	S31	496,711,850		12,290,200	484,421,650	– 12,290,200	– 19,196,150
1985—Nov 1	12-10½	1978-79	S33	3,192,699,200		128,544,900	3,064,154,300	– 128,544,900	– 150,534,100
1986—Nov 1	12-10½	1977-78	S32	439,874,600		18,802,500	421,072,100	– 18,802,500	– 23,734,500
1986—Nov 1	12-10½	1979-80	S34	2,274,728,600		106,663,400	2,168,065,200	– 106,663,400	– 136,658,100
1987—Nov 1	12-10½	1980-81	S35	1,575,096,500		101,547,900	1,473,548,600	– 101,547,900	– 194,480,200
1988—Nov 1	12-10½	1981-82	S36	10,042,594,600		1,036,594,100	9,006,000,500	– 1,036,594,100	– 2,500,507,200
1989—Nov 1	12-9¼	1982-83	S37	11,012,495,500		2,198,896,300	8,813,599,200	– 2,198,896,300	11,012,495,500
1990—Nov 1	9¼	1983-84	S38		11,644,324,044	575,960,144	11,068,363,900	11,068,363,900	
Account without current transactions									– 228,256,150
Total				32,640,999,950	11,644,324,044	6,080,996,894	38,204,327,100	5,563,327,150	7,663,531,650

---

[1] These rates include, for series S27 to S31, cash bonus provisions.

Special Non-Marketable Bonds

Special non-marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan Investment Fund, and have the following characteristics:

- —not negotiable;
- —not transferable;
- —not assignable;
- —issued in Canadian currency only;
- —term to maturity of 20 years or less;
- —interest payable semi-annually; and,
- —redeemable at face value plus accrued interest.

Table 11.4 presents a summary of the balances and transactions for these special non-marketable bonds.

TABLE 11.4

SPECIAL NON-MARKETABLE BONDS

	April 1/1983	Issues	Retirements	March 31/1984	Net increase or decrease (–) 1984	Net increase or decrease (–) 1983
	$	$	$	$	$	$
Canada Pension Plan Investment Fund—						
Maturing 1985-86	102,000			102,000		
1986-87	1,792,000			1,792,000		
1987-88	3,814,000			3,814,000		
1988-89	5,607,000			5,607,000		
1989-90	4,059,000			4,059,000		
1990-91	5,447,000			5,447,000		
1991-92	6,540,000			6,540,000		
1992-93	7,112,000			7,112,000		
1993-94	7,907,000			7,907,000		
1994-95	9,087,000			9,087,000		
1995-96	10,217,000			10,217,000		
1996-97	10,651,000			10,651,000		
1997-98	11,351,000			11,351,000		
1998-99	12,015,000			12,015,000		
1999-2000	17,709,000			17,709,000		
2000-01	22,971,000			22,971,000		
2001-02	17,622,000			17,622,000		
2002-03	17,414,000			17,414,000		17,414,000
2003-04		17,259,000		17,259,000	17,259,000	
Total	171,417,000	17,259,000		188,676,000	17,259,000	17,414,000

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

- —issued at a discount in lieu of interest payments;
- —common terms: 3 months, 6 months and 12 months;
- —issued in Canadian currency only;
- —transferable; and,
- —bought and sold on the open market.

Three-month and six-month bills are usually issued weekly, while other bills are issued every two weeks, usually for periods of one year or less.

The balance at March 31, 1984 consists of $18,025 million in three-month bills; $15,850 million in six-month bills; and, $7,825 million in 364-day bills.

Table 11.5 presents a monthly summary of Treasury bill issues and redemptions.

TABLE 11.5

TREASURY BILL ISSUES AND REDEMPTIONS
(in millions of dollars)

	Issues				Redemptions				
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	Net change
April, 1983	4,800	2,600	450	7,850	3,975	1,600	300	5,875	1,975
May	4,500	2,100	450	7,050	4,000	1,525	375	5,900	1,150
June	5,925	2,250	1,000	9,175	5,750	1,600	750	8,100	1,075
July	5,150	2,175	600	7,925	4,800	1,375	350	6,525	1,400
August	5,200	2,200	600	8,000	4,500	1,550	400	6,450	1,550
September	6,900	3,350	600	10,850	5,925	2,975	400	9,300	1,550
October	5,750	2,800	1,100	9,650	5,150	2,600	425	8,175	1,475
November	5,200	2,050	600	7,850	5,200	2,100	875	8,175	- 325
December	6,150	2,400	900	9,450	6,900	2,250	250	9,400	50
January, 1984	5,350	2,350	625	8,325	5,750	2,175	375	8,300	25
February	5,600	2,725	700	9,025	5,200	2,200	375	7,775	1,250
March	7,075	3,525	700	11,300	6,150	3,350	400	9,900	1,400
	67,600	30,525	8,325	106,450	63,300	25,300	5,275	93,875	12,575
Balance at April 1, 1983									29,125
Balance at March 31, 1984									41,700

Notes and Loans Payable in Foreign Currencies

This account records borrowings by the Government of Canada under agreements with banks in Canada, United States, Switzerland and Japan.

Transactions during the year consisted of issues in United States dollars and valuations of all year-end balances. The balances at March 31, 1984 consist of:

- —$400,000,000 US ($510,440,000 Cdn) in a one-month note from Canadian chartered banks;
- —$1,250,000,000 US ($1,595,125,000 Cdn) five year loans from international banks;
- —500,000,000 SF ($297,600,000 Cdn) three year loan and 400,000,000 SF ($238,080,000 Cdn) five year loan, from Swiss banks; and,
- —35,000,000,000 Yen ($198,940,000 Cdn) ten year loan and 35,000,000,000 Yen ($198,940,000 Cdn) twenty year loan, from Japanese banks.

The foreign currency balances were translated into Canadian dollars using the year-end closing rates of exchange at March 31, 1984.

Table 11.6 presents a summary of the balances and transactions for the notes and loans payable in foreign currencies.

TABLE 11.6

NOTES AND LOANS PAYABLE IN FOREIGN CURRENCIES

							Net increase or decrease (-)	
Maturity date	%	Issue date	April 1/1983	Issues[1]	Retirements[1]	March 31/1984	1984	1983
			$	$	$	$	$	$
United States dollars—								
Notes payable to—								
Canadian banks	10¼	Mar 30/84		510,440,000		510,440,000	510,440,000	
1987—June 16	14¼	June 16/82	927,825,000	29,250,000		957,075,000	29,250,000	927,825,000
1988—Oct 27	10¼	Oct 27/83		638,050,000		638,050,000	638,050,000	
			927,825,000	*1,177,740,000*		*2,105,565,000*	*1,177,740,000*	*927,825,000*
Swiss francs—								
1985—Mar 14	3	Mar 14/79	297,150,000	450,000		297,600,000	450,000	- 20,550,000
1987—Mar 8	7¼	Mar 8/82	237,720,000	360,000		238,080,000	360,000	- 16,440,000
			534,870,000	*810,000*		*535,680,000*	*810,000*	*- 36,990,000*
Japanese yen—								
1989—Feb 19	7.1	Feb 19/79	181,090,000	17,850,000		198,940,000	17,850,000	7,595,000
1999—Feb 19	7½	Feb 19/79	181,090,000	17,850,000		198,940,000	17,850,000	7,595,000
			362,180,000	*35,700,000*		*397,880,000*	*35,700,000*	*15,190,000*
Account without current transactions								- 203,520,000
Total			1,824,875,000	1,214,250,000		3,039,125,000	1,214,250,000	702,505,000

[1] Issues and retirements include the translation of foreign currencies to Canadian dollars using closing rates of exchange at March 31.

Interest Rates

Table 11.7 sets out unmatured debt at March 31, for each of the years 1979-80 to 1983-84 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as to marketable bonds, non-marketable bonds (include Canada savings bonds and the Canada Pension Plan Investment Fund), Treasury bills, and notes and loans payable in foreign currencies.

TABLE 11.7

UNMATURED DEBT AS AT MARCH 31, FROM 1980 TO 1984, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Non-marketable bonds: Canada savings bonds		Non-marketable bonds: Canada Pension Plan Investment Fund		Treasury bills		Notes and loans payable in foreign currencies		Total unmatured debt	
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%
1984	58,994	11.55	38,204	9.85	189	10.59	41,700	9.94	3,039	10.43	142,126	10.59
1983	51,713	11.18	32,641	12.00	171	10.48	29,125	10.15	1,825	10.19	115,475	11.14
1982	46,724	10.67	24,978	19.50	154	10.01	19,375	15.61	1,122	5.65	92,353	14.03
1981	43,724	9.93	15,812	11.50	136	9.31	21,770	15.11	1,707	7.18	83,149	11.70
1980	35,890	8.96	18,081	12.00	113	8.57	16,325	12.39	1,712	7.37	72,121	10.46

Where various rates of interest are applicable, the interest rate in effect at March 31 is used.

Table 11.8 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1979-80 to 1983-84 inclusively.

TABLE 11.8

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1984	10.53	9.02	10.53
1983	16.34	9.13	9.17
1982	20.99	14.34	14.86
1981	17.12	9.93	16.44
1980	15.24	10.76	15.24
Six-month bills—			
1984	11.20	8.88	11.00
1983	16.82	9.00	9.52
1982	21.07	14.18	15.46
1981	16.65	10.11	14.85
1980	15.90	10.74	15.90
Other bills—			
1984	11.67	8.91	11.67
1983	17.08	9.10	9.58
1982	20.59	14.35	15.61
1981	15.82	10.45	15.58
1980	14.92	10.43	14.92

Maturity of Government Debt

Table 11.9 presents total unmatured debt arranged in order of maturity.

TABLE 11.9

MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Canada savings bonds		Treasury bills		Notes and loans payable in foreign currencies		Total	
Maturity	Amount	Average interest rate	Amount	Average interest rate[1]	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%
1985	6,616	12.35	1,438	10.50	41,700	9.94	808	7.90	50,562	10.24
1986	7,161	11.51	3,815	10.50					10,976	11.16
1987	5,041	14.60	2,589	10.50			238	7.25	7,868	13.03
1988	4,563	11.65	1,474	10.50			957	14.38	6,994	11.78
1989	1,431	8.53	9,006	10.50			837	9.98	11,274	10.21
1990/94	11,301	11.31	19,882	9.25					31,183	10.00
1995/99	3,762	8.95					199	7.50	3,961	8.88
2000/04	15,869	11.24							15,869	11.24
2005/06	3,250	11.84							3,250	11.84
	58,994	11.55	38,204	9.85	41,700	9.94	3,039	10.43	141,937	10.59
Less: Government's own holdings	184	9.08	150	9.25					334	9.15
	58,810	11.56	38,054	9.85	41,700	9.94	3,039	10.43	141,603	10.60

Note: this table includes unmatured debt issued by the Government of Canada. Details of agent Crown corporations' borrowings which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Section 13 of this volume.

[1] The rates include cash bonus provisions which are part of certain series of Canada savings bonds.

SECTION 12

1983-84
PUBLIC ACCOUNTS

Other Accounts Reported on the Statement of Assets and Liabilities

CONTENTS

Page

Cash in transit 12.3
Cash 12.3
Fixed assets 12.4
Accumulated deficit 12.4
Contingent liabilities 12.6

OTHER ACCOUNTS REPORTED ON THE STATEMENT OF ASSETS AND LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities, which are not included elsewhere in this volume. These accounts are:

—cash in transit;
—cash;
—fixed assets;
—accumulated deficit; and,
—contingent liabilities.

Cash in Transit

Table 12.1 presents a summary of the balances and transactions for cash in transit.

TABLE 12.1

CASH IN TRANSIT

	April 1/1983	Credits	Charges	March 31/1984	Net increase or decrease (–)	
					1984	1983
	$	$	$	$	$	$
Cash in hands of collectors and in transit	2,495,852,280	2,495,852,280	1,734,840,257	1,734,840,257	– 761,012,023	722,832,122
Moneys received after March 31 but applicable to the current year	70,087,115	70,087,115	141,635,429	141,635,429	71,548,314	13,768,064
Total	2,565,939,395	2,565,939,395	1,876,475,686	1,876,475,686	– 689,463,709	736,600,186

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to the closing of the accounts, as at March 31, but deposited to the credit of the Receiver General for Canada in the Bank of Canada, after that date.

Moneys received after March 31 but applicable to the current year

Public moneys received after March 31, but applicable to the year ended on that date, are recorded in this account.

This account includes refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to asset, liability, and (in exceptional cases) revenue accounts, where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Cash

The Government's cash account represents public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with banks and other financial institutions.

The cash position of the Government is affected not only by budgetary operations, but also by non-budgetary, foreign exchange and unmatured debt operations, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 12.2 presents a summary of the balances and related transactions in current and special Receiver General deposits. Transactions represent receipts and disbursements.

The year-end balances denominated in foreign currencies have been translated into Canadian dollar equivalents at the year-end closing rates of exchange. The foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs, and West German marks.

TABLE 12.2

CASH

	April 1/1983	Receipts	Disbursements	March 31/1984	Net increase or decrease (–)	
					1984	1983
	$	$	$	$	$	$
Receiver General—						
Current deposits—						
Canadian dollars	4,192,697,707	244,638,421,919	242,502,119,626	6,329,000,000	2,136,302,293	– 2,348,172,909
Foreign currencies	27,675,854	2,166,226,537	2,140,318,788	53,583,603	25,907,749	– 1,505,832
Special deposits	358,458,834	1,261,810,716	1,590,557,077	29,712,473	– 328,746,361	308,693,093
Total	4,578,832,395	248,066,459,172	246,232,995,491	6,412,296,076	1,833,463,681	– 2,040,985,648

Receiver General current deposits

The monthly balances of Canadian dollar and foreign currency deposits for the last five years are presented in the following tables:

TABLE 12.3

CASH IN CANADIAN DOLLAR DEPOSITS
(in millions of dollars)

At end of month of	Years ended March 31 1984	1983	1982	1981	1980
April	5,483	3,118	3,281	1,922	3,400
May	6,997	4,855	3,825	1,928	3,880
June	4,787	5,124	2,102	1,108	2,780
July	4,737	3,329	5,363	1,424	3,015
August	3,191	2,126	4,068	2,406	2,661
September	2,699	1,664	3,786	1,920	2,871
October	3,643	2,879	3,671	3,325	2,573
November	8,522	8,483	11,236	4,457	2,437
December	7,300	7,476	7,532	4,138	2,446
January	6,892	5,516	7,680	4,028	1,823
February	6,460	4,636	6,278	4,061	812
March	6,329	4,193	6,541	5,826	3,661

TABLE 12.4

CASH IN FOREIGN CURRENCY DEPOSITS
(translated into Canadian dollars)
(in millions of dollars)

At end of month of	Years ended March 31 1984	1983	1982	1981	1980
April	16	42	9	22	8
May	29	15	16	23	14
June	35	33	26	17	15
July	31	39	28	28	14
August	42	34	21	10	11
September	44	24	27	22	19
October	42	27	24	14	16
November	44	29	17	27	
December	35	48	55	29	36
January	22	22	34	37	17
February	15	22	34	27	17
March	34	28	29	49	30

Receiver General special deposits

These are balances in the hands of fiscal agents of the Government, for the purchase or redemption of Government securities, and for the payment of interest.

Fixed Assets

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, from which benefits are expected to be derived during their useful lives.

The fixed assets of the Government, which include land, engineering structures and works (such as canals, harbours and roads), buildings, machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction, in accordance with the accounting policies of the Government of Canada which are described in Note 1 to the audited financial statements (Section 2 of this volume). Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of $1.

Accumulated Deficit

The accumulated deficit is the account recording the net sum of annual deficits and surpluses of the Government of Canada since Confederation, together with certain amounts charged directly to this account. The accumulated deficit is also equal to the excess of recorded liabilities over net recorded assets.

Table 12.5 summarizes the account for the year.

TABLE 12.5

ACCUMULATED DEFICIT

	1984 $	1983 $
Opening balance	119,522,642,901	94,869,418,243
Deficit for the year	37,488,339,676	24,653,224,658
Closing balance	157,010,982,577	119,522,642,901

A ten year comparative statement of the accumulated deficit, in terms of total liabilities and net recorded assets, is presented as follows:

TABLE 12.6

STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND NET RECORDED ASSETS(1)
(in millions of dollars)

As at March 31	Total liabilities	*Less:* net recorded assets	Accumulated deficit Amount	Increase or decrease (-)
1984	196,861	39,850	157,011	37,489
1983	159,470	39,948	119,522	24,653
1982	134,107	39,238	94,869	13,606
1981	118,461	37,198	81,263	12,668
1980	103,626	35,031	68,595	12,788
1979	98,023	42,216	55,807	16,185
1978	80,048	40,426	39,622	10,036
1977	67,075	37,489	29,586	6,290
1976	59,802	36,506	23,296	4,021
1975	62,700	43,425	19,275	1,147

(1) Amounts for the year 1974-75 have not been adjusted to reflect the changes in the presentation of assets and liabilities introduced in 1976-77.

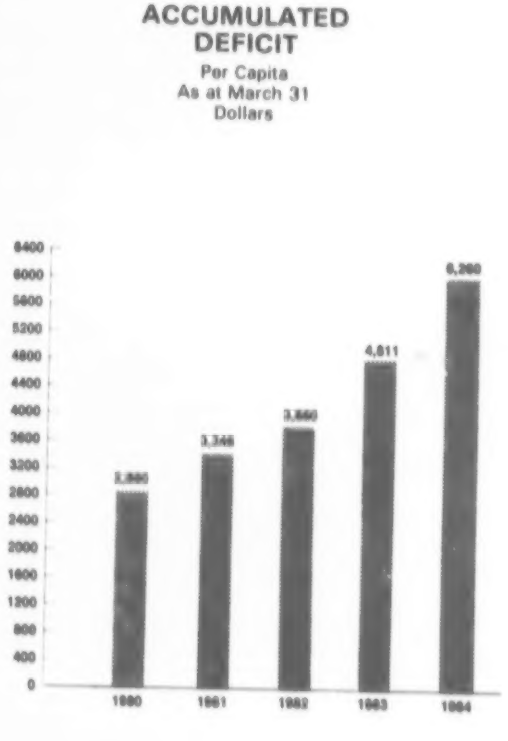
Table 12.7 presents an analysis of the accumulated deficit account from Confederation to March 31, 1984. In recent years, there have been no direct charges made to the accumulated deficit account.

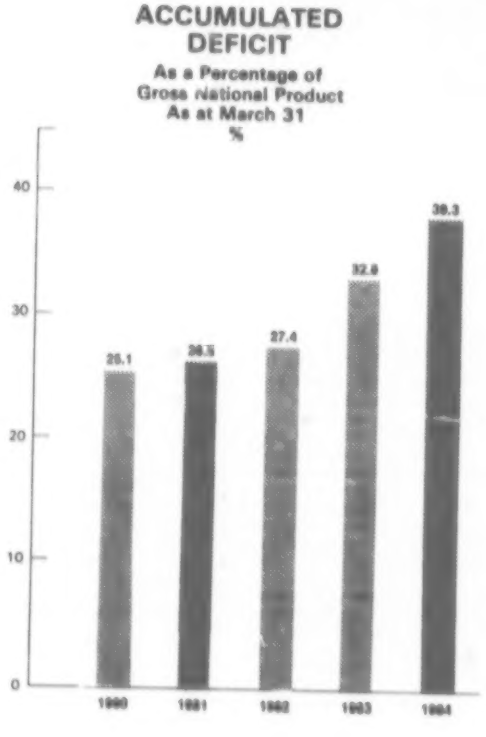
TABLE 12.7

ANALYSIS OF THE ACCUMULATED DEFICIT ACCOUNT FROM CONFEDERATION TO MARCH 31, 1984

	$
Accumulated annual deficits and surpluses	155,268,572,626
Direct charges to accumulated deficit—	
Capital expenditures	1,168,855,196
Other	573,554,755
Accumulated deficit	157,010,982,577

The accumulated deficit, in per capita terms and as a percentage of the gross national product, is shown in the following charts.





Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

The Government of Canada as an accounting entity is defined as all the departments named in Schedule A of the Financial Administration Act; any division or branch of the Public Service, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act.

In accordance with the above definition, the corporations named in Schedules C and D of the Financial Administration Act are excluded from the definition of the Government of Canada as an accounting entity. Information regarding their contingent liabilities as well as details of their borrowings from other than the Government of Canada can be found in Table 7.4—"Government of Canada Financial Interest in Crown Corporations". In addition, some of these corporations operate insurance programs. Information regarding these insurance programs can be found in Note 5 to the audited financial statements of the Government in Section 2 of this volume.

The contingent liabilities of the Government comprise explicit guarantees by the Government, which include borrowings by other than Crown corporations, both from agent Crown corporations and from other than agents. Such explicit guarantees consist of guarantee programs of the Government, explicit guarantees by the Government for loans, financial arrangements and other potential liabilities, insurance programs of the Government and other explicit guarantees. They also comprise potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items. Pending and threatened litigation is reported in total in the following table. This table is also summarized in Note 3 to the audited financial statements of the Government in Section 2 of this volume.

TABLE 12.8

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 1984

	Authorized limit (where applicable)	Contingent liability	Percentage of net claims to outstanding guarantees (where applicable)[1]
	$	$	%
EXPLICIT GUARANTEES BY THE GOVERNMENT OF—			
Borrowings by other than Crown corporations[2]—			
From agents—			
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Corporation, for on-reserve housing	250,000,000	66,906,193[3]	2.0
Loans to Nanisivik Mines Ltd by the Canada Mortgage and Housing Corporation, for the development of a town at Strathcona Sound, Baffin Island	4,570,000	2,592,063	
	254,570,000	*69,498,256*	
From other than agents[4]—			
Guarantee programs of the Government—			
Canada Student Loans Act	2,639,299,664	1,217,685,853	3.8
Small Businesses Loans Act	412,314,953[5]	325,316,498	6.0
Farm Improvement Loans Act	403,417,918[5]	156,994,840	.6
Enterprise development program and Canadian Industrial Renewal Board	576,412,650	76,151,378[6]	10.5
Advance Payments for Crops Act	200,000,000	47,922,532	[7]
Regional Development Incentives Act	39,031,000	25,918,000	[7]
Fisheries Improvement Loans Act	29,177,096[5]	15,699,039	2.7
Financial obligations incurred by air carriers regarding The de Havilland Aircraft of Canada, Limited DHC-7 and DHC-8 aircraft	230,000,000	110,371,100[8]	6.9
Loans to Indians by approved lenders for on-reserve housing	[9]	52,556,861[3]	2.0
Loans to foreign borrowers for goods or services purchased from Canadian exporters		36,362,000	
Indian economic development program	5,613,373	2,951,021[3]	17.0
	4,535,266,654	*2,067,929,122*	
Other explicit loan guarantees—			
Loans to Canadair Financial Corporation Inc regarding development and production of the Challenger aircraft and other general obligations of the Company		[10]	
Loans to The de Havilland Aircraft of Canada, Limited to finance the development and production of the DHC-8 aircraft and other general obligations of the Company		[11]	
Loans for the restructuring of Maislin Industries Ltd	17,227,350[8]	17,227,350[8][12]	
Loans for the restructuring of Lake Group Ltd	13,000,000	13,000,000	
Loans to Pêcheurs Unis du Québec	5,000,000	5,000,000[13]	
Loan to La Fédération des Co-opératives du Nouveau-Québec for the purpose of financing the purchase and transport of sealift supplies	2,125,000	1,831,180	
Loans for the financing of St Anthony Fisheries Ltd	8,000,000	1,248,698	
Loans to the Ottawa Civil Service Recreation Association	2,000,000	712,500	
Loans for the financing of Cheticamp/Grand Entang Fishermen's Co-operative Society Ltd	360,000	360,000	
	47,712,350	*39,379,728*	

TABLE 12.8

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 1984—*Concluded*

	Authorized limit (where applicable)	Contingent liability	Percentage of net claims to outstanding guarantees (where applicable)[1]
	$	$	%
Insurance programs of the Government[14]—			
Insurance against accidents at nuclear installations under the Nuclear Liability Act	750,000,000	699,373,318[15]	
Accounts administered for the Government by the Export Development Corporation—Insurance and related guarantees		422,222,000	
Insurance under the Fishing Vessel Insurance Plan[16]	5,982,929	305,814,000	
	755,982,929	*1,427,409,318*	
Other explicit guarantees—			
Guarantees under the Agriculture Products Co-operative Marketing Act	129,500,000	124,610,000	1.1
Guarantee against damage or loss that may be occasioned by leased aircraft		623,971[8]	
Guarantees against destruction or losses that may be occasioned by the rental or use of agricultural property for research purposes	70,000	70,000	
	129,570,000	*125,303,971*	
Total explicit guarantees	5,723,101,933	3,729,520,395	
PENDING AND THREATENED LITIGATION		2,859,226,223	
Total		6,588,746,618	

---

[1] Represents the average percentage over the most recent 5 years of net claims to the average amount of outstanding guarantees as at March 31, 1984.

[2] A portion of outstanding borrowings of Canadian National Railway Company, a non-agent of the Crown, amounting to $163,052,000 as at March 31, 1984 are guaranteed by the Government. They are included in the table "Government of Canada Financial Interest in Crown Corporations" in Section 7 of this volume.

[3] Committed guarantees exist for the following loans to be made: to Indians for on-reserve housing, $44,568,472—for Indian economic development, $28,480. At the reporting date, no loans had been issued for those amounts.

[4] A letter of comfort has been issued by the Minister of Transport in respect to loans made by a private lender to Ridley Terminals Incorporated. These loans are for the purpose of construction of a coal terminal and Parliamentary approval has been sought to guarantee a loan of up to $205,000,000 representing 80% of the initial capital cost of the project. As at March 31, 1984, the total amount loaned to Ridley Terminals Incorporated was $180,600,000.

A letter of comfort has been issued by the Minister of Finance to the Bank of Canada in respect of funds advanced by the Bank of Canada to the Bank for International Settlements. The letter pertains to a standby credit facility established by the Bank for International Settlements in favour of the International Monetary Fund. The Bank of Canada's liability and exposure as at March 31, 1984 under the facility with the International Monetary Fund amounted to 50 million Special Drawing Rights ($53,000,000 US).

Letters of comfort have been issued by the Minister of Fisheries and Oceans and the Task Force on Atlantic Fisheries in support of loans made by a chartered bank to Fishery Products (St Anthony) Limited, the Clarkson Company Limited as Receiver and Manager for the Lake Group Limited, the Clarkson Company Limited as Receiver and Manager for John Penny and Sons, Limited and Fishery Products (Harbour Breton) Limited. These loans totalled $19,126,000 as at March 31, 1984 under various bank credit facilities amounting to $22 million.

[5] The Act places limits on the maximum amount of guarantee for loans made by eligible lenders over different loan periods. The maximum amount of guarantee per lender is expressed in legislation as a percentage of aggregate loans made to qualified borrowers and varies depending upon the dollar value range of aggregate loans made by the lender. The authorized limits for given loan periods are included in the figure reported until all qualified loans made by all eligible lenders in the given periods are no longer outstanding, and are not adjusted for loan repayments nor payments made by the Government for guaranteed amounts in which default has occurred.

[6] Includes $4,951,915 attributable to the Canadian Industrial Renewal Board.

[7] Less than .1%.

[8] Amount denominated in a foreign currency and translated at the closing rate of exchange as at date of statement.

[9] Authorized limit for loan guarantees for on-reserve housing totals $250,000,000 (shown above) for loans made by the Canada Mortgage and Housing Corporation, the Farm Credit Corporation and other approved lenders.

[10] The loans and other general obligations of Canadair Limited have been assumed by Canadair Financial Corporation Inc, a wholly-owned subsidiary of the Canada Development Investment Corporation, pursuant to a financial restructuring of Canadair Limited completed March 30, 1984. The financial statements of Canadair Financial Corporation Inc are consolidated with those of the Canada Development Investment Corporation, and the outstanding loans and accrued interest amounting to $1,062,000,000, which are included under Canada Development Investment Corporation in the table "Government of Canada Financial Interest in Crown Corporations" (Section 7 of this volume), are reported on the Government's Statement of Assets and Liabilities.

[11] Outstanding loans and accrued interest of The de Havilland Aircraft of Canada, Limited, amounting to $85,687,787 as at March 31, 1984, which are included under Canada Development Investment Corporation in the table "Government of Canada Financial Interest in Crown Corporations" (Section 7 of this volume), are reported on the Government's Statement of Assets and Liabilities.

[12] Maislin Industries Ltd was placed in receivership on July 11, 1983 and was declared bankrupt on October 19, 1983. The Government received a claim prior to the year end and made an interim payment of $13,500,000 US in April 1984 to creditors under a guarantee in the amount of $2[illegible],000,000 US. It is anticipated that the balance will be payable at some future date.

[13] Pêcheurs Unis du Québec declared voluntary bankruptcy on January 3, 1984. The amount to be paid to creditors under the Government's guarantee is not known at this time.

[14] An agreement has been entered into with an insurance company under the credit reinsurance program. However, as at March 31, 1984, no loans have been reinsured under the agreement. The amount of reinsurance outstanding under the credit reinsurance program shall not exceed $600,000,000.

[15] There have been no claims under the Nuclear Liability Act since its inception in 1970. The Act covers 15 Canadian nuclear installations as at March 31, 1984.

[16] The Fishing Vessel Insurance Plan is administered by the Government to insure fishermen against abnormal capital losses. A specified purpose account is credited with premiums, recoveries, and with advances to the account by the Government, such advances not to exceed $150,000 at any time. The account is debited with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the Plan. As at March 31, 1984, the insured value of vessels under the Plan amounted to $305,814,000; the balance of the account was $5,832,929 and outstanding claims against the account totalled $1,081,800.

SECTION 13

1983-84
PUBLIC ACCOUNTS

Supplementary Information Required by the Financial Administration Act

CONTENTS

	Page
Remissions of tax, fee or penalty	13.2
Debts, obligations and claims written off from the accounts	13.41
Accountable advances not repaid, accounted for or recovered	13.42
Statement of all borrowing transactions on behalf of Her Majesty	13.53
Losses of money or public property	13.54

Remissions of tax, fee or penalty

Note: this information is required by Section 17(8) of the Financial Administration Act.

AGRICULTURE

Crops testing for damage claims and penalty charges:

	$
Ferretti J	1,875
Remissions of less than $1,000	1,685
Total Agriculture	3,560

ENERGY, MINES AND RESOURCES—NATIONAL ENERGY BOARD

Order respecting the remission of the Transportation Fuel Compensation Recovery Charge to vendors of Aviation Fuel to Foreign Air Carriers. Order-in-Council PC 1982—2955 dated September 22, 1982:

	$
BP Canada Inc	66,150
Imperial Oil Limited	743,155
Irving Oil Limited	375,553
Shell Canada Limited	1,289,241
	2,474,099

Order respecting the remission of the Transportation Fuel Compensation Recovery Charge to Domestic Air Carriers. Order-in-Council PC 1982—3370 dated November 4, 1982:

Worldways Canada Limited	132,536

Order respecting the remissions of the Transportation Fuel Compensation Recovery Charge paid or payable by Domestic Air Carriers. Order-in-Council PC 1983—106 dated January 20, 1983:

Eastern Provincial Airways Limited	45,665
Nordair Ltée	123,991
Quebecair	655,818
Wardair Canada (1975) Ltd	8,481,366
	9,306,840
Total Energy, Mines and Resources	11,913,475

NATIONAL REVENUE—CUSTOMS AND EXCISE

PC 1960—1600, November 25, 1960, customs duties and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States or its authorized agent on behalf of the Government, to be used in connection with the United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada:

	$
Atmospheric Environment Services, Downsview, Ont	21,865
Atomic Energy of Canada Limited, Toronto, Ont	10,440
Canada Centre for Inland Waters, Burlington, Ont	1,673
Canadian General Electric Company, Toronto, Ont	193,531
Canadian Marconi, Montreal, Que	1,240
Department of Supply and Services, Toronto, Ont	2,215
Genelcom Limited, Weston, Ont	1,701
JK Smit and Sons Diamond Products Limited, Vancouver, BC	5,693
MA Electronics Canada Limited, Toronto, Ont	6,079
Raytheon Canada Limited, Waterloo, Ont	5,552
Transport Canada—Coast Guard, Vancouver, BC	15,380
Transport Canada, Ottawa, Ont	1,373
Transport Canada, Trespassey, Nfld	19,287
Varian Canada Incorporated, Georgetown, Ont	55,139
Westinghouse Canada Limited, Hamilton, Ont	4,623
Westingthouse Canada Limited, Montreal, Que	1,088
Westinghouse Canada Limited, Toronto, Ont	10,820
Remissions of less than $1,000	2,763
	360,462

PC 1970—1913, customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America:

AEL Microtel Limited, Brockville, Ont	177,983
Aircraft Appliances, Bramalea, Ont	179,156
Atlas Alloys, Montreal, Que	1,599
B and L Metal Products Limited, Elmira, Ont	20,286
Bachan Aerospace of Canada Limited, Emeryville, Ont	20,831
Bata Engineering, Batawa, Ont	571,270
Bell Aerospace Canada Incorporated, Toronto, Ont	6,535
Bell Aerospace, Grand Bend, Ont	748,514
Bœing of Canada Limited, Winnipeg, Man	57,590
C-Tech Limited, Cornwall, Ont	131,305
CAE, Montreal, Que	4,013
CN 13000271, Montreal, Que	13,623
Canada Forging, Welland, Ont	17,062
Canada Tool Company Limited, Cambridge, Ont	10,145
Canadair, St-Laurent, Que	58,765
Canadian General Electric Company, Toronto, Ont	39,071
Canadian Lukens Limited, Rexdale, Ont	8,921
Carsten Electronics, Scarborough, Ont	1,148
Cercast Incorporated, Montreal, Que	7,005
CHT Steel Company, Richmond Hill, Ont	23,178
Chicopee Manufacturing Limited, Kitchener, Ont	17,023
Collins Canada Limited, Toronto, Ont	49,110
Computing Devices Company, Ottawa, Ont	197,516

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Daf Indal Limited, Toronto, Ont	227,658
Davie Shipbuilding Limited, Lauzon, Que	25,300
Diemaco Incorporated, Kitchener, Ont	22,854
Diemaster Tool Incorporated, Toronto, Ont	13,703
Donlee Nuclear Division of Donlee, Toronto, Ont	9,400
Donlee Precision (Nuclear), Weston, Ont	30,519
Drummond McCall Incorporated, Montreal, Que	1,680
Eastern Precision Casting, Montreal, Que	1,032
Ebco Industries Limited, Richmond, BC	2,505
Eldorado Resources Nuclear Limited, Port Hope, Ont	41,136
Electronic Wholesales Company, Montreal, Que	1,227
Ernst Leitz Canada Limited, Midland, Ont	4,271
Fleet Industries, A Division of Ronyz Corporation, Fort Erie, Ont	186,162
Garrett Manufacturing Limited, Toronto, Ont	13,030
Gasco Manufacturing Limited, Toronto, Ont	1,865
Genelcom Limited, Weston, Ont	7,927
General Dynamics, Montreal, Que	618,535
General Kinetics Engineering Limited, Mississauga, Ont	23,781
General Motors of Canada, London, Ont	2,606,832
General Motors of Canada, Toronto, Ont	4,611
Hermes Electronics Limited, Dartmouth, NS	107,776
Hermes Electronics Limited, Toronto, Ont	20,989
Heroux Limited, Longueuil, Que	9,982
Hy's Auto Trim, London, Ont	6,866
IP Sharp Association Limited, Ottawa, Ont	16,506
Intera Environmental Consultants Limited, Calgary, Alta	74,318
Joly Engineering, Montreal, Que	729,186
La Cie D'Ingenerie Triplex Limitée, Pointe-Claire, Que	4,050
Linamar Machine Limited, Ariss, Ont	304,192
Litton Systems Canada Limited, Rexdale, Ont	227,184
Loft House Brass Manufacturing, Whitby, Ont	1,498
Magna Electronics Limited, Scarborough, Ont	51,632
Menasco Canada, St-Laurent, Que	2,269
Novatronics of Canada Limited, Stratford, Ont	20,079
Odeon Machine Works Division MIC, Waterloo, Ont	8,539
Parson Aerocessories Limited, Stoney Creek, Ont	28,840
Pratt and Whitney, Longueuil, Que	5,718
Premco Machine Limited, Kitchener, Ont	12,700
Premco Precision Machine, Waterloo, Ont	1,829
RJ Stamping, Montreal, Que	12,338
Raychem Canada Limited, Toronto, Ont	32,851
Raytheon Canada Limited, Toronto, Ont	14,788
Raytheon Canada Limited, Waterloo, Ont	485,538
Rejent Precision Incorporated, St-Hubert, Que	4,606
Rockwell International of Canada Limited, Windsor, Ont	1,031
Rockwell International, Toronto, Ont	40,555
Sperry Gyroscope, Rockland, Ont	78,006
Sperry Incorporated, Winnipeg, Man	162,213
Textron Canada, Grand Bend, Ont	65,751
Titan Proform, Scarborough, Ont	2,645
Triplex Engineering Company, Pointe-Claire, Que	71,226
Versatile Vickers, Montreal, Que	1,477,272
Welland Forge Division, Welland, Ont	72,949
West Heights Manufacturing Incorporated, Kitchener, Ont	43,086
Remissions of less than $1,000	13,680
	10,418,365

Remission of excise duties on spirits lost due to breakage in warehouse and while in transit:

	$
Alberta Liquor Control Board, Edmonton, Alta	1,990
British Columbia Liquor Distribution Branch, Vancouver, BC	16,411
Calona Wines Limited, Kelowna, BC	6,214
Manitoba Liquor Control Commission, Winnipeg, Man	2,343
Meagher De Kuyer Incorporated, Montreal, Que	1,893
Melchers Incorporated, Berthierville, Que	87,757
New Brunswick Liquor Corporation, Fredericton, NB	1,078
Saskatchewan Liquor Board, Regina, Sask	4,891
Schenley Canada Incorporated, Valleyfield, Que	88,872
Société des Alcools du Québec, Montreal, Que	44,891
The Seagram Company Limited, Montreal, Que	36,890
Remissions of less than $1,000	201
	293,431

Remission [illegible]e duties on grain or food source spirits other than wine for shipment from distillers to Licensed Bonded Manufacturers (wine):

Andres Wines Atlantic Limited, Truro, NS	1,595,395
Calona Wines Limited, Kelowna, BC	156,193
Gilbey Canada Incorporated, Etobicoke, Ont	53,905
Gooderham and Worts Limited, Toronto, Ont	316,928
Great West Distillers Limited, Vancouver, BC	1,056,103
Hiram Walker and Sons Limited, Winfield, BC	542,597
Les Distilleries Dumont Limitée, Rougemont, Que	955,130
Les Vins André du Québec Limitée, St-Hyacinthe, Que	111,990
McGuinness Distillers Limited, Toronto, Ont	2,666,360
Melchers Incorporated, Berthierville, Que	1,631,266
Potter Distilleries Limited, Langley, BC	21,733
Reider Distillery Limited, Grimsby, Ont	302,965
Rideout Wines Limited, Scoudouc, NB	531,190
St Lawrence Starch Company Limited, Mississauga, Ont	14,032,364
The Seagram Company Limited, Montreal, Que	711,324
	24,685,443

Remission of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and aircraft for each month or portion thereof they remained in Canada:

Applied Canron Incorporated	272,919
Ardco Industries Limited	48,419
Balder Offshore Canada Incorporated	5,751,667
Blue Peter Steamships	1,735,417
CIL	907,375
CN Marine	782,203
Canada Steamship Lines	156,405
Canterra Energy	2,296,328
Carino Company Limited	4,462,500
Coastal Shipping Limited	334,640
Crosbie Offshore Services	8,922,588
Dawson-Riedel	150,553
Dillingham Corporation Canada Limited	362,950
Dominion Bridge Sulzer Incorporated	587,005
Dow Chemical of Canada Limited	6,969,364
Esso Petroleum Canada	3,416,516
Fred Devine Towing and Salvage Company Limited	1,006,991
Geophysical Service Incorporated	17,397
IH Mathers and Son Limited	9,121,146
Imperial Oil Limited	97,396
KD Marine Transport Limited	841,666
King Brothers Limited	1,214,792
Lakespan Shipping	113,802
McAsphalt Industries Limited	1,285,944
Mobil Oil Canada Limited	4,094,974
Newfoundland Geosciences Limited	1,461,717
Noranda Sales Group Corporation Limited	2,865,007
Polysar Limited	482,660

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Sceptre Dredging Limited	40,523
Seaforth Fednav	9,579,792
Secunda Marine Limited	3,796,929
Shell Canada Resources	1,265,643
St-John Shipbuilding and Drydock Company Limited	1,031,406
Sunoco Limited	1,094,800
Yvon Dufour	76,358
Zapata Offshore	2,316,533
	78,962,325

Remission of customs duties and taxes by Order-in-Council PC 1953—18/894, dated June 9, 1953, on importations of locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies during the year 1983-84:

BC Railway Company	22,248
Burlington Northern Railway	259,963
Canadian National Railway	148,945
Canadian Pacific Railway	2,572,439
Chessie System Railroads	110,230
Consolidated Rail Corporation	104,968
Napierville Junction Railway	8,866
	3,227,659

Partial remission of customs duties, sales and excise taxes paid on domestic and imported parts, equipment, materials and commissary and passenger convenience items for use by Canadian air carriers providing domestic and international air service to the public:

Air Canada, Winnipeg, Man	1,362,770
Canadian Pacific Air Lines Limited, Vancouver, BC	552,508
Nordair Limitée, Montreal, Que	20,296
Wardair Canada (1975) Limited, Toronto, Ont	151,118
	2,086,692

Remission of customs duties in respect of certain motor vehicles and in respect of parts and accessories and parts thereof for such vehicles:

American Motors Canada Limited, Brampton, Ont	43,697,721
International Harvester Company of Canada Limited, Hamilton, Ont	18,920,596
Mack Canada Incorporated, Toronto, Ont	8,108,921
Western Star Trucks Incorporated formerly White Motor Corporation of Canada Limited, Toronto, Ont	2,519,521
	73,246,759

Remission of duties and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the year 1983-84 and where in all cases the amount was not less than $25:

	$
103991 Canada	2,911
124000 Canada	1,461
438967 Ontario Limited Niagara Triad	3,387
99M Corporation/99M Communications Corporation	1,347
A and B Rail Contractors Limited	229,671
A Schulman Canada Limited	1,538
A Valeriote Computer Services	4,949
AAF Canada Limited	2,951
AC Wickman Limited	3,574
ADP Contrend Limited	2,978
ADP Network Services Incorporated	9,376
AH Robins Canada	3,469
AIS Limited	1,657
AMP of Canada Limited	5,510
AB Chance Company of Canada Limited	16,840
Abbott Laboratories	5,520
Abitibi-Price Incorporated	2,167
Accent Home Products Limited	53,208
Accent Stripe Incorporated	9,393
Access Scaffold Ladder	13,102
Accousonics Development	15,949
Accu Systems Limited	8,931
Accurcast Die Casting	1,318
Accury of Canada	4,112
Ace Controls Incorporated	1,349
Acklands Industrial Incorporated	1,126
Acme Manufacturing	11,950
Acusonic	14,386
Adanac Lock and Safe Company	1,429
Adcom Electronics Limited	50,340
ADT Security Systems	1,446
AEL Microtel Limited	7,204
Aero Flo Manufacturing	3,993
Aerospatiale Helicopter Corporation	6,713
Agatronics Limited	4,388
Agrapha Photo Production Limited	2,879
Agrico Canada Limited	15,862
Ahearn and Soper Incorporated	5,163
Aim Electronics	1,426
Ainos Construction Company Limited	5,242
Air Canada	119,859
Air Drilling Services	23,500
Air King Limited	26,087
Air Liquid Canada Limited	6,625
Air Pollution Technology Limited	4,568
Air Products Division of Stearns Catalytic Limited	5,026
Aircom Electronics Limited	1,511
Ajax Magnathermic Canada	13,476
Akhurst Machinery	11,904
Akron Manufacturing	4,506
Aladdin Western Export Corporation	10,013
Albany International Felt Division	1,553
Albarrie Canada Limited	2,951
Alberta Concrete Products	3,626
Alberta Energy Company Limited	1,875
Alberta Gas Chemicals Limited	2,546
Alberta Gas Ethylene	1,012
Alberta Government Telephones	84,637
Alberta Natural Gas Company Limited	1,765
Alberta Power Limited	1,408
Alcan Canada Products Limited	26,739
Alexander Tools Limited	5,549
Alfa Laval Incorporated	13,245
Aliments Delisle Foods Limitée	4,627
Alkon Corporation	2,004
Allan Blair Memorial Hospital	6,355
Allan Wakefield and Associates Incorporated	2,491
Allarcom Limited	1,028
Allen-Bradley Canada Limited	5,536
Allen Crawford Associates Limited	80,317
Allibert Industries Limited	11,937
Allis Chalmers Canada Incorporated	17,113
Alpha Controls and Instrumentation	6,441
Alpha Nuclear Company	2,582
Aluminium Company of Canada Limited	32,680
Amaco Jobbers Limited	1,671
Amalgamated Dairies Limited	1,290
Amalgamated Transit Union	7,076

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Amdahl Limited	1,308,466
American Cyanamid Company (Canada) Limited	2,015
American Digital Systems Incorporated	1,265
American Motors Corporation	8,159
American Sign and Indicator	4,600
American Superior Electric Company	1,778
Amerock Incorporated	25,838
Ametron Western Hemisphere Incorporated	1,779
AMF Fiboscope	6,594
AMF Tuboscope Company	40,997
Amoco Canada Petroleum Company Limited	6,499
Ampex Canada Limited	87,603
Amsco Canada Division Ingram and Bell Limited	4,745
Amway Corporation	129,584
Anaconda Ericsson Communications Incorporated	1,404
Angley Ernest Evangelistic Crusade Incorporated	40,816
Anglo Canadian Scientific	23,396
Anixter Microstat	1,405
Apex Metals	14,833
Apple Canada Incorporated	4,634
Applied Electronics Limited	7,426
Appollo/Dorchester Electronics Limited	8,116
Aptec Engineering Limited	6,520
Aquachem Distributors	21,720
Aquatec Incorporated	5,838
Aquitane Company of Canada	4,299
Arctec Canada Limited	3,800
Arctic Transportation Limited	2,710,619
Ariel Computer Products Limited	10,953
Arlington Gospel	1,078
Armatec Controls Incorporated	4,209
Armstrong Jones Limited	1,217
Arrowhead Metals Limited	3,358
ASEA Limited	1,093
Associated Test Equipment Limited	39,274
Astral Films Limited	6,599
AT and T International Canada Incorporated	32,539
Atco Metals	1,320
Atex Incorporated Limited	2,697
Atlantic Pharmaceutical Services Incorporated	3,478
Atlantic Sugar Limited	1,049
Atlantic Towing Limited	3,181
Atlas Copco Jarua Incorportated	1,012
Atlas JB Company Limited	2,147
Atlas Polar Company Limited	1,282
Atmospheric Environment Services	14,199
Atomic Energy of Canada Limited	4,455
Attendorf Hancel	10,494
Audio Analyst Plattsburg	23,035
Automatic Controls (EDM) Limited	1,095
Automation Air-Tel Incorporated	1,283
Automation Devices (Canada) Limited	1,194
Automation Industries	5,509
Automation Machines	3,804
Aux Cascades Incorporated	14,013
Avco Lycoming	1,848
Aviation Electric Limited	23,771
Avon Products of Canada Limited	6,988
B and D Engineering Sales	7,900
B and G Controls Limited	1,560
BC Forest Products	1,162
BC Hydro and Power Authority	31,302
BC Industries	1,495
BC Place	36,612

	$
BC Railway	29,845
BC Research	4,969
BC Telephone	1,274
BC Television	68,776
BCB Electronic Sales Limited	2,886
BCM Technology Incorporated	5,103
BF Goodrich	5,432
BMW Distributors Eastern Canada Limited	1,943
BP Canada Industries	5,275
Baader North America Corporation	2,743
Babcock and Wilcox Industries Limited	16,893
Babytime Products	12,189
Bachan Aerospace of Canada Limited	6,116
Back to the Bible Broadcast	1,685
Bailey Controls Limited	3,669
Ball Superior Limited	1,327
Balmur Limited	417,523
Baltimore Aircoil of Canada Limited	1,073
Bandag Canada Limited	30,494
Barber Industries	5,520
Barber Offshore Limited	7,386
Barjer Canada Incorporated	4,747
Barr and Murphy Canada Limited	2,755
Barringer Research Limited	1,324
Barron and Associates	5,163
Basic Software Group	4,769
Bauer CE Division of CE Peg Incorporated	1,200
Bausch and Lomb Canada Incorporated	14,849
Bausch and Lomb Canada Limited	4,080
Baxter ML Equipment Limited	3,067
Bay Concrete Products Limited	3,597
Bayer Canada Limited	5,182
Bayly Engineering Limited	4,699
Bean Central Vacuum Systems	7,492
Beatrice Foods (Ontario) Limited	1,348
Beaudril Limited	2,733
Becker Brothers Farms	34,371
Becker Milk Company Limited	2,618
Beckley Chet	4,326
Beckman Instruments Incorporated	116,872
Bedford Institute of Oceanography	9,964
Beeby Office Equipment	1,377
Behlem Wickes Company Limited	6,445
Behnson Graphics Supplies	3,665
Bell and Howell Limited	10,880
Bell Canada International	5,034
Bell Helicopters Limited	8,878
Bell Northern Research Limited	11,343
Beloit Canada Limited	16,211
Bender Valera	3,057
Benndorf Verster Limited	2,829
Bentley Nevada Canada Limited	1,174
Bernzomatic Limited	1,604
Berol Incorporated	2,446
Bestobell Canada Limited	5,339
Bestpipe Limited	1,860
Binder Tool and Mold Incorporated	7,145
Bingham-Williamette Limited	18,401
Binney and Smith Canada Limited	9,343
Bio Research Laboratory	3,214
Blackstone Industrial Products Limited	48,117
Blaesing Granite Company	1,758
Blue Peter Steamships	4,853
Bluebell Underground	91,731
Bluewater Agencies Limited	1,798
Bobco Erectors Incorporated	1,485

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Bobst Canada Incorporated	2,097
Boeing Company	11,370
Boiler Inspection and Insurance Company	17.089
Boise Cascade Canada Limited	7,199
Bolt Beranek and Newman	7,589
Bombardier Incorporated	1,797
Borden Chemical Canada Limited	36,691
Borg-Warner Acceptance Corporation	1,128
Borg-Warner Chemicals Limited	3,090
Bosch Robert (Canada) Limited	3,573
Bourdeau Brothers	4,364
Bow Plastics Limited	120,079
Bow Valley Offshore	43,500
Bowen-Tools Limited	1,167
Brandmer Richard	2,127
Brandy Wine Films Limited	13,974
Branson, IPC Incorporated	1,633
Branson Ultrasonic Power Limited	1,019
Brasserie Molson	10,340
Brian Adams	40,420
Brinks Canada Limited	3,435
Brister Canada Limited	4,539
Bristol Aerospace Limited	5,168
Broadcast Video System Limited	2,149
Bronson IPC	1,621
Brooke Bond Incorporated	1,321
Brown Boggs Foundry and Machine Company Limited	27,526
Brown Boveri Canada	70,586
Brown Offshore Limited	3,960
Bruce Allen Talent	262,975
Bruce Yacht R and D Incorporated	3,005
Bruel and Kjaer Canada	5,643
Buckhorn Canada Material	71,032
Bucyrus-Eric Company of Canada Limited	15,088
Bundy Sinterings	8,974
Bunker Ramo Corporation	7,198
Burnell Elmore Custom Harvesting Limited	12,751
Burroughs Canada	1,154
Butcher Polymet a Division of Guthrie Canadian	7,617
Byron Jackson Division of Borg Warner Canada Limited	3,950
CA Pemberton	7,545
CAE Morse Division CAE Electronic Limited	13,973
CBC Records	29,685
CFRB Transmitter Limited	5,842
CFTO TV Limited	10,357
CHCH TV Limited	12,157
CIL Incorporated	2,690
CJJD AM Radio Station	1,135
CKCO TV Limited	6,569
CMO Communications Incorporated	5,147
CPF Dualam Limitée	5,960
CPR	2,720
CTH Instruments	1,641
CTV Television Limited	9,764
CX Corporation c/o 3M Photo Incorporated	6,926
Cable Data	4,081
Cable Tech-Wire Company Limited	1,386
Cablesystems Engineering	5,627
Caboto Club	1,769
Cadet Cleaners	2,034
CAE Machinery	6,909
Caisse Enregistreuse Metro	1,629
Calcomp Canada Limited	11,452
Calcutron Corporation	10,286
Calgary Trap Skeet Club	1,191
Cameo Craft CDA	3,577
Cameron Iron Works	7,355
Campbell Plastics Limited	5,122
Campbell Soup Company Limited	2,095
Camstat Telesystems	2,151
Can-Am Containers Limited	17,429
Can Am Forest Product Incorporated	2,074
Can-Am Telecom Limited	1,883
Can Cat Co Incorporated	1,692
Canada Alloy Casting	1,964
Canada Cities Service Limited	7,954
Canada Cup Division of Dart Products Limited	2,471
Canada Malting Company Limited	4,279
Canada Rair	1,019
Canada Spool and Bobbin Limited	1,034
Canada Wire Cable Limited	2,791
Canada's Wonderland Limited	17,011
Canadair Limited	102,703
Canadian Baker Perkins Limited	5,091
Canadian Broadcasting Corporation	16,518
Canadian Captioning Development Agency	1,714
Canadian Coast Guard	5,865
Canadian Duff Norton Company	3,179
Canadian Dynamics Nova Limited	1,081
Canadian Food Products Development Centre	2,652
Canadian Foremost Limited	1,133
Canadian Forest Products	2,041
Canadian General Electric Company Limited	111,279
Canadian General Tower Limited	1,533
Canadian Grain Commission	3,967
Canadian Hardinge Machine	7,319
Canadian Home Products Limited	2,214
Canadian Hydrotube Limited	1,564
Canadian Keys Fibre Company Limited	3,225
Canadian Liquid Air	36,708
Canadian Lukens Limited	1,024
Canadian Marconi	12,033
Canadian National Railways	11,467
Canadian Oil Company	2,088
Canadian Opera Company	219,218
Canadian Oxygen Limited	1,631
Canadian Pacific Airlines	19,061
Canadian Paper and Packaging	4,018
Canadian Salt Company	4,520
Canadian Ski Association	25,315
Canadian Stebbins Engineering	1,208
Canadian Superior Oil Limited	11,158
Canadian Thermos Limited	9,275
Canadian Tire Company	1,040
Canadian Totalisator Company Limited	34,903
Candive Services Limited	3,058
Canology Group Incorporated	1,027
Canon Canada Incorporated	3,375
Canplas Industries Limited	62,986
Canron Limited	917,148
Cansite Surveys	23,003
Cantect Consultants Limited	2,373
Capilano Plastics Company Limited	49,315
Capital Records (Canada) Limited	1,185
Captain Carnival One Incorporated	2,929
Capwell Plastics Limited	10,286
Cargill Limited	3,236
Carl Zeiss Canada	21,251
Carosseries Parko Incorporée Les	1,281
Carpenter (Guy) and Company Canada Limited	1,672

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Carpet Clinic	3,389
Carrier Canada Limited	7,060
Carrierre Renald and Associates	283,023
Catalytic Enterprises	1,566
Caterpillar of Canada Limited	12,198
Cathay Pacific Airways	1,204
CDF International	4,036
Central Design Drafting	1,252
Central Dynamics	1,295
Central Engineering Company Incorporated	33,547
Central Stampings Limited	22,955
Central Trust	1,714
Centre de Recherche pour la Défense	2,441
Centre Tool and Mold Company Limited	47,730
Cetec Engineering	5,103
CF Industries (Alberta) Limited	25,705
CFPL Broadcasting Limited	5,333
Chambers FW Company Limited	1,461
Champion Spark Plug Company of Canada Limited	6,164
Channel One Video	1,213
Chapman Industries Limited	3,169
Charles F Evans Company Incorporated	1,104
Charles Williams Reight	1,278
Chas Tennant and Company	14,145
Chemin de Fer GNS	2,145
Chempac Division of CCG Limited	2,456
Chemroc Corporation	28,025
Chemroy Chemical	2,026
Cherney Mills Incorporated	4,298
Chicopee Manufacturing Limited	1,117
Christian Faith Centre	3,206
Christie Brown and Company Limited	53,297
Christmas Tree Films Incorporated	2,017
Chrysler Canada Limited	236,665
Chubb Security System Limited	1,125
Cilco Canada Limited	2,857
Cincinnati-Milacron Canada Limited	1,081
Cindercrete Products Limited	1,878
Cinequip Incorporated	4,125
Circle Productions Limited	26,366
Cissco/Canada Industrial Supply and Services	20,014
City of Edmonton	14,955
City of Vancouver	1,079
CKBW—AM	12,484
CKLW Radio Broadcasting	20,279
Clairol Canada	4,665
Clare CP Limited	1,454
Clarion Canada Incorporated	2,400
Clark Equipment of Canada Limited	15,752
Clays Mark	9,995
Clayton Environmental Consultants Limited	10,031
Co-op Transport Maritime	8,100
Coastal Tank Lines Incorporated	9,865
Cobre Timber Limited	1,308
Coca-Cola Limited	1,047
Codman and Shurtleff Limited	5,877
Coe Manufacturing Company	2,324
Coffeen Anderson Fricke	9,844
Coin-A-Matic of Ontario	6,107
Cold Spring Granite Canada Limited	1,753
Cole Division Litton Business Equipment Limited	6,849
Coleco Canada	313,294
Colgate-Palmolive Canada	1,421
Collins Company	1,290

	$
Colson Canada Limited	1,293
Columbia Frame Incorporated	27,863
Columbia Pictures Corporation	3,666
Comad Communications Limited	1,613
Combustion Engineering Superheater Limited	12,585
Comdisco Canada	5,258
Cominco Limited	38,415
Commercial Electronics Limited	5,512
Commercial Truck	24,923
Communications Manufacturing Company of Canada Limited	30,574
Communications Technology Canada Limited	41,586
Compact Mould Limited	1,445
Compo Shoe Machinery Corporation Canada Limited	1,515
Compucorp Information Systems	8,034
Computervision Canada Limited	9,969
Computerworks Distributing	2,367
Comsat General Telesystem	1,490
Comtech Company	5,870
Comtest Communications Products Limited	6,925
Concept Audio Visuelle	5,030
Concert Productions	3,124
Concord Carpet Care	1,938
Conn Chemical Division	4,236
Consolex Incorporated	2,802
Consolidated Bathurst Incorporated	34,459
Consolidated Bottle Company Limited	9,998
Consolidated Currency Systems	7,240
Consolidated Micrographics of Canada	1,444
Consolidated X-Ray Limited	1,492
Continental Group of Canada	10,005
Contractors Machinery and Equipment	19,025
Control Data Canada Limited	6,782
Control Lighting Limited	9,676
Control Systems Incorporated	2,690
Cooper-Chapman Limited	1,133
Cooper Energy Services Limited	20,304
Coppercraft Guild of Canada	48,852
Corvie Limited	1,103
Cosa Corporation of Canada Limited	2,507
Courtaulds (Canada) Incorporated	1,562
Courtice Specialty Steels Limited	8,644
Crawford Allan Associates	155,995
CRC Canada Limited	191,751
CRC Pipeline Equipment (Canada) Limited	93,524
Creamer Incorporated	2,814
Creation Conelle	2,884
Creative Workshop Limited	3,751
Cresbrook Forest Industries Limited	1,160
Crosby Valve Limited	1,457
Crothers Limited	1,463
Crouse Hinds Canada Limited	3,674
Crowder Communications Limited	5,729
Crown Forest Industries Limited	2,182
Crows Nest Resources	2,815
Cryovac Division	5,408
Cummings Signs	1,039
Cummins BC	35,503
Cummins Engine Company	10,460
Cummins Mid Canada Limited	1,198
Cut-A-Die Incorporated	2,218
CVL Rubber Industries Incorporated	33,349
CWS Corporation	3,834
Cyanamid Canade	18,230
Cybernation	1,210
Cyto Pathology Associates	1,960
D and D Group	13,405

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
DBM Reflex Enterprises	4,920
DGH Television Systems Limited	2,753
Daal Specialities Canada Limited	10,390
Dalhousie University	2,256
Dalton Fenske and Friends	2,204
Dandco Computer Services Limited	5,479
Danfoss Manufacturing Company Limited	2,502
Darling and Company Limited	1,715
Data General (Canada) Limited	24,365
Datamex Limited	1,664
Davanac Industries	1,647
Dave Hamilton	1,270
Davey Tree Expert Company of Canada Limited	16,178
David Brown Incorporated	1,832
Davis Management Limited	2,012
Davis Wire	1,666
Daymond Division/Redpath	2,996
Dayton-Walther Canada Limited	1,798
De Havilland Aircraft of Canada Limited	22,761
Dead Zone Productions Limited	4,787
Deeley Fred Imports Limited	18,014
Delamere and Williams Company Limited	4,948
DeLaval Turbine Canada Limited	1,612
Delhar Distributors (Canada) Limited	8,885
Delta Electronics	6,184
Dennison Manufacturing Canada Incorported	7,090
Dennison Mines Limited	7,330
Department of Environment	1,096
Department of National Defence	65,457
Department of Supply and Services	8,791
Desa Industries Limited	20,795
Deskin Sales Corporation	5,978
DET Inspection Limited	7,539
Diamond Engineering Corporation	2,696
Dianex Corporation	5,135
Diasonics Incorporated	15,407
Dicomed Corporation	6,571
Digi Dyne Incorporated	1,370
Digiseis Exploration Incorporated	7,474
Digital Equipment of Canada Limited	41,211
Digital Graphic Limited	2,587
Digital Video Systems	12,800
Dipix Systems Limited	1,566
Dix Distributors Limited	2,126
Dix Performance Limited	3,390
Dobney Foundry Limited	1,380
Dolphin Pile Driving	5,193
Domco Industries	1,139
Dome Petroleum Limited	3,528
Dominion Bridge Company	3,510
Dominion Construction Company	1,192
Dominion Corrugated Paper	1,070
Dominion Pattern Works	2,816
Dominion Textile Limited	1,517
Domtar Fine Paper	1,129
Domtar Incorporated Domtar Chemicals	1,294
Domtar Packaging	4,444
Don Canada Limited/Limitée	2,799
Donald M McQuaig Products	7,529
D'Orlan Jewellers Limited	1,642
Double Engineering Company	5,496
Dow Chemicals Canada Incorporated	5,473
Dowell of Canada	4,291
Downer Charles and Company Limited	1,517
Downey and Lindsay Electric	2,469
Drake International Division of Office Overload	1,621
Dravo Wellman Company	1,018
Dresser Atlas	35,349
Dresser Canada Incorporated	7,866
Dresser Canada Magcobor Group	17,650
Dresser Clark Division Dresser Canada	94,588
Dresser Industries	65,245
Drexelbrook International Incorporated	2,908
DRG Packaging	1,386
Drummond Business Forms	7,129
Drummond Equipment Incorporated	4,167
Dry-Con Incorporated	2,280
Du Pont Canada Incorporated	2,259
Duham Instruments Limited	2,125
Duntech Tech Machine	3,708
Duplate Canada Incorporated	1,686
Dupont Canada Incorporated	98,350
Duracell Incorporated	1,510
Durametalic Canada Incorporated	2,638
Dyna Well Test Limited	4,005
Dynacast	3,215
Dynamic Air Incorporated/Cyanamid Canada	2,359
Dynapro Systems Incorporated	1,558
EH Price	2,561
ESE Limited	2,449
Eastern Plastic Industries Limited	5,293
Ebco Industries Limited	54,837
Echo Bay Mines Limited	79,907
Edgewind Sales and Manufacturing Limited	8,308
Edwards Kenny Bray	4,605
Edwards of Canada Limited	1,556
Ehrlisch Harvesting	6,473
Ekco Canada Limited	39,745
El-Met Parts—Division of Toromont Industries Limited	32,310
Eldon Industries of Canada	45,712
Eldor Mines Limited	3,861
Electo Flo	13,561
Electralert Limited Ontario Corporation	1,498
Electrical Terminal Corporation	8,779
Electro and Optical Systems Limited	1,515
Electro Arts Limited	1,360
Electro Rent (Canada) Limited	97,535
Electro Vox Incorporated	1,241
Electrohome Limited	10,576
Electronetic Systems Incorporated	7,381
Electronic Systems Support ESSNA Limited	1,545
Electrovert Limited	5,809
Elliot Industrial Equipment	22,998
Elmco Process Equipment Company	7,542
Elscint Canada Limited	25,566
Eltron Entreprises Limited	1,715
Elvins Equipment Sales	1,914
EMB Advance Boring and Jacking	31,871
Embassy Cleaners Limited	1,023
Emerson Electric Canada Limited	6,428
Emery Customs Brokerage Limited	8,554
Emery Industries Limited	6,562
Emhart Canada Limited Mallory Components Division	2,556
Empire Shipping (Cunard Lines)	3,074
Employers Insurance of Waussau	2,362
Ener Rig Supply Limited	22,323
Energy Management Systems	2,362
Energy, Mines and Resources	83,778
ENI Engineering	10,545
Enplas Incorporated	1,137
Ensite Limited	7,828
Entreprise Blouin	1,886

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Envirocon Eastern Limited	5,918
Enviroglass Incorporated	3,370
Environment Canada Atmospheric	1,727
Eplett Dairies Division Kormans Dairies	1,046
Equipment Domar Incorporated	1,704
Equipment Roger Lamontagne	9,222
Equipment Tramac Limitée	6,113
Equity Silver Mines	6,946
Erco Industries	1,090
Erikson Harlan	1,049
Esco Limited	1,415
Essex Golf and Country Club	35,270
Essex International of Canada Limited	3,395
Esso Chemical	62,950
Esso Resources Canada Limited	224,146
Estee Lauder Cosmetics Limited	44,552
Ethyl Corporation	3,928
Ethyl Imco Incorporated	196,904
Euclind Canada	52,834
Eurocan Pulp and Paper Canada Limited	11,828
Euroclean Canada Incorporated	5,794
Europak Equipment Limited	2,115
Exco Engineering Division	58,421
Execaire Aviation Limitée	8,267
Executone Limited	5,167
Exide Electronics Canada Incorporated	2,005
Extendicare Limited	1,138
Extraordinateur	2,066
Exxon Research and Engineering Company	8,558
F Jos Lamb Company Limited	127,904
Fairchild Camera	7,225
Fairmont Granite Limited	1,809
Faiveley Canada	1,500
Falco	7,288
Falk Canada Limited	1,277
Famco Eqt	1,023
Fargo Manufacturing (Canada) Limited	14,945
Farinon Electric Canada	11,850
Farris William	4,864
Fathom Atlantic Limited	1,041
Federal APD	36,175
Ferrante Ore Incorporated	3,314
Ferro Technique	5,207
Field Aviation Company Limited	16,307
Filmlime	4,176
Filmline (Cross-Country) Products Incorporated	28,599
Finch Byaliss	1,024
Findlay Foundry Limited	1,056
Finning Tractor Company Limited	17,139
Firestone Canada	2,751
Firestone Steel Products	4,484
Fisher Controls Company of Canada	5,374
Fisheries and Oceans Canada	12,754
Fishery Products Limited	2,250
Fitzpatrick Construction Limited	3,527
Fleck Bros Limited	1,128
Flexillume Canada Limited	1,446
Flopetrol Johnston of Canada	5,282
Fluid Air Components Incorporated	9,464
Fluor Canada Limited	52,896
Flyer Industries Limited	3,328
Fonderie Magatteaux Canada	2,232
Forchak Terry	8,160
Ford Glass Company	3,107

	$
Ford Motor Company of Canada Limited	264,774
Forestell Levis	2,329
Foster Wheeler Limited	19,338
Foxboro Canada Incorporated	23,466
Frank Zamboni	7,189
Franki of Canada Limited	7,069
Franklin Manufacturing Company (Canada) Limited	13,235
Frankling Electric of Canada Limited	1,567
Freedland Industries Limited	7,258
Freightmaster	4,476
Frisco Bay	2,724
Fruehauf Canada Limited	4,843
Fuller Brush Company	8,844
Funk Allan	20,628
GCF Office Services	2,117
GEC Diesels Incorporated	1,850
GLC Canada Incorporated	5,940
GN Johnston Equipment	4,944
GTE Sylvania Canada Limited	2,771
GTE Unistrut Limited	9,299
Gale Resources Limited	204,417
Galvanic Analytical Systems	2,746
Galvin John	4,604
Gang Nail Building Company	7,114
Gapcan Limited	7,408
Gapco Company Incorporated	7,707
Garrett Manufacturing Limited	21,577
Gates Canada Incorporated	19,300
Gates Rubber Company	5,962
Gaz Metropolitain	23,671
Genco Machinery Alberta Limited	1,964
General Aluminium Forgings Incorporated	1,789
General Communications Incorporated	1,008
General Datacomm Industries	3,961
General Electric Medical	14,871
General Foods Incorporated	11,608
General Motors	182,751
General Railway Signal Company	2,184
General Refractories Company of Canada Limited	3,361
General Signal Appliances Limited	1,330
Genpak Corporation	7,062
Genrad Limited	103,063
Genstar Conservations Systems	7,295
Genstar Rental Electronics Incorporated	464,777
Geo Con Incorporated	1,336
Geometric Data	30,633
Geometrics Service Canada Limited	18,742
Geophysical Services	72,460
Geophysical Systems Corporation	49,360
George Fischer Foundry Systems	1,066
Georgia Pacific Corporation	11,592
Getty Oil Canada Limited	2,686
Giant Electric Manufacturing	1,692
GIBCO Canada Incorporated	2,410
Giga-Tron Associates Limited	9,159
Gilchrist TW Vending Limited	4,736
Gilette Canada	2,563
Gimco Limited	1,157
Gladwin Machinery of Canada Limited	1,449
Golden Graphics Limited	1,994
Golten Marine Company	12,155
Goodbrand Construction Limited	27,637
Goodyear Brothers	4,362
Gorman Rupp of Canada Limited	2,741
Gorrie Advertising Management Limited	20,210
Gotarverken Energy Systems Limited	1,295
Grace WR and Company Limited	4,911

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Gracious Living Incorporated	2,588
Graco Children's Products Canada Limited	9,704
Graco Pumps of Canada Limited	2,695
Grand Prix du Canada	7,011
Grand Théâtre de Québec	20,953
Granit National Limitée Le	8,096
Graphico Precision Limited	6,424
Great Lakes Forest Products	5,919
Great West Life Assurance Company	2,831
Greater Canada Colour Printing Company Limited	4,357
Greater Niagara Association for Mentally Retarded	1,822
Greey Lighting Limited	4,462
Greif Containers Incorporated	1,314
Griffin Canada Incorporated	13,146
Ground Water Associates Incorporated	1,431
Grove Telecommunications	1,975
Grumman Aerospace Corporation	2,630
Gulf Canada Limited	1,829,182
Gulf Canada Resources Incorporated	1,442
Gundle Lining Systems	1,049
HDC Industries Limited	1,133
HH Roberts Machinery Limited	1,455
Hager Hinge Canada Limited	1,253
Halco Incorporated	2,002
Haliburton and White Limited	5,490
Halifax Industries Limited	9,862
Haljon Controls Limited	13,146
Haverson Enterprises	1,044
Hamill Hugh Limited	4,957
Hamilton Don Limited	2,523
Hansen Materials Engineering (Western) Limited	18,939
Harding Carpets Limited	1,304
Harkness, Jan	3,617
Harold Vine	3,815
Harrel David	17,870
Harris Control Service Limited	5,746
Harris Corporation	6,692
Harrison Equipment and Supply Limited	1,265
Harvard University	1,964
Hasbro Industries	60,628
Hasoninc (Berthierville)	9,371
Hawker Siddeley Diesels and Electrics Limited	1,858
Hawkeye Satellite Sales of Canada	2,674
Hayes Dana Incorporated Victor Products	41,943
Hazlenut Foods	38,359
Hebert Studio	4,898
Heckett Engineering Company—Division of Harsco	13,419
Hein Harvesting	5,676
Henderson, Kendal	7,795
Henson and Associates Limited	4,828
Hercules Canada	156,960
Heritage Festival Society	6,083
Herro Machinery Limited	1,055
Hewitt Equipment Limited	3,285
Hewlett-Packard (Canada) Limited	323,702
Highway Stamping (Windsor) Limited	1,076
Hilcoa of Canada	2,540
Himont Canada	83,028
Hine, Ed	5,685
Hinterhoeller Yachts Limited	2,952
Hitachi Denshi Limited	1,361
Hitachi HSC Canada Incorporated	1,357
Hodgson's Steel and Ironworks Limited	2,715
Holiday Juice Limited	1,823

	$
Holman Boiler Works Incorporated	4,811
Holster Productions	17,416
Honeywell Limited	12,878
Hoover Canada Incorporated	4,835
Horton CBI Limited	1,424
Hoskin Scientific Limited	11,557
House of Commons	3,317
Hoyt, Wolfgang	2,094
Hudson Bay Die Casting Limited	6,840
Hudson Bay Mining and Smelting Company	3,704
Hughes Offshore	1,300
Hughes Tool Company (Canada)	21,534
Humbard, Rex Limited	4,363
Hunter, Baylis	2,745
Hunter Douglas Canada	1,043
Hunter Environmental	15,774
Huron Productions	60,765
Huron Steel Products (Windsor) Limited	15,475
Hydril Company	1,160
Hydro Blast Incorporated	6,295
Hydro Québec	18,239
HyLine Sales Limited	4,475
Hyster Canada Limited	2,711
ITE Industries	1,666
Ian Buchanan	4,888
IBM Canada Limited	86,816
Ideal Mold Corporation Limited	2,965
Ideal Security 1981 Incorporated	8,036
Ideal Toy Company Limited	42,073
IEC Beak Consultants Limited	12,068
Image Video Limited	1,020
IMP Group Limited	7,866
Impact Tool and Manufacturing Limited	1,439
Imperial Cone Company Division of Interbake Foods	6,600
Imperial Oil Limited	28,486
Imprimerie Dumont	2,426
Imprimerie Montreal-Magog	2,907
Inco Limited	5,063
Industra Lube	1,317
Industries Cascades Limitée	13,956
Industries Fortier Limitée	5,031
Industries Rehau Incorporée	2,195
Infofax Incorporated	3,649
Ingersoll-Rand Canada Incorporated	107,985
Ingram and Bell Limited	5,156
Ingram Bell Limited	1,166
Inmont Canada	3,782
Innotech Aviation Limited	174,604
Inspectronic Limitée	6,472
Institute de Bio Endocrino	4,418
Institute in Basic Youth Conflicts	33,617
Instrument Service Laboratories	5,313
Instrumental Rentals Canada Division	55,199
Intel Corporation	99,436
Intel Semiconductor of Canada Limited	52,889
Intelligent Computer System	2,667
Interf Canada Limited	3,592
Interface Animation Systems	1,209
Interfax Systems Incorporated	63,659
Interforest Limited	1,190
International Fasteners Limited	3,505
International Games of Canada	6,661
International Harvester Company Canada Limited	7,850
International Minerals and Chemicals Limited	3,990
International Paints Canada Limited	1,341
International Tools (1973) Limited	10,661
Internote Canada Limitée	3,112

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Interprovincial Pipeline	39,859
Intertechnology Limited	17,135
Irving Oil Transport	1,110
Irwin Leisure Products Limited	23,950
Irwin Toy Limited	198,576
Island Asphalt Productions	13,277
ITC Productions	3,613
Ivers-Lee Company of Canada Limited	1,575
J Beauchemin Enterprises	8,676
JJ Components	2,585
JR Productions	28,393
JTS Computer Systems Limited	2,273
JV Components Canada Limited	3,464
Jacques Cartier and Champlain Bridges Incorporated, The	5,389
Jacuzzi Canada Limited	28,451
Jaloy Manufacturing	1,098
James E Kyle	1,730
James Fire Equipment	18,425
Jamesbury Canada Limited	1,457
Janna Medica Systems	3,317
Janna Mildred Systems	2,037
Jansa, Steve	18,876
Jay Plastics	38,328
Jeffrey Moore Packaging Machinery Incorporated	3,313
Jenkins Custom Harvestors	2,040
Jervis B Webb Company of Canada	3,629
Jo-Ad Industries Limited	8,690
John Deere Limited	34,462
John T Batts Limited	3,510
Johns Manville Canada	1,662
Johnson Controls Limited	1,579
Jordan Ste-Michelle Wines Limited	2,888
Jouets Ritvik Incorporated	165,611
Joy Manufacturing Company Canada Limited	9,435
Judricks Enterprises	8,497
K and K Tool	1,411
KF Perkins Enterprises	15,469
KSM Canada Limited	1,576
Kamyr Canada	10,362
Kanmet Division Massey Ferguson	1,221
Kard Products Limited	50,448
Kasle Steel of Canada	9,095
Kawnser Company Limited	1,114
Keene Corporation Ray Proof Division	2,909
Keisey Hayes Canada Limited	1,137
Kel Coatings	1,474
Kelcee and Associates	3,909
Kelcee Communication Limited	3,978
Kellogg Salada Canada	17,268
Kelly Tidwell	1,823
Kendal Canada Division of CKR Incorporated	1,992
Kendan Manufacturing Limited	4,288
Kenner Products (Canada) Limited	158,186
Kerr Steamships Limited	1,048
Kerton Industrial Contractor	18,368
Kettle Valley Contractors Limited	44,765
Keuffel and Esser of Canada Limited	5,275
Key Lake Mining Corporation	7,788
Keystone Valve (Canada) Limited	26,327
Kimberley-Clark Canada	56,008
Kimberley George	4,471
King Truck Engineering Limited	8,508
Kingsway Film Limited	1,394

	$
Kirk Equipment Limited	1,447
Kleen Strik Fasson	4,955
Kodak Canada Limited	22,974
Komline-Sanderson Limited	20,094
Kord Products Limited	26,031
Koret of Canada	1,623
Korzite Industries Limited	1,771
Kraft Limited	5,063
Kraus Carpet Mills Limited	1,728
Kruger Incorporated	1,061
Krystal Studios	2,112
KSH Canada Incorporated	60,786
Kubicek Edward	8,768
Kurzweil Computer Productions	20,275
Kustom Quality Electronics Limited	8,159
Kutter TW Limited	15,682
LF Glass of Canada Limited	5,902
LGL Limited	13,489
LGL Wardrop Sirrine	6,270
LR Leak Repairs Incorporated	1,322
Lab Volt Québec Limitée	1,342
Lac Minerals Limited	3,259
Lake Ontario Steel Company Limited	1,796
Lakeside Plastics Limited	16,585
Landis Gyr Incorporated	1,037
Lange Incorporated	1,262
Lapointe et Fils Limitée	1,927
Larry Cabelka and Sons Custom Combine	8,184
Laundry Technology Limited	2,217
Lauzier Little	5,142
Lawton Die Cast Company	1,880
Leach and Garner Canada Limited	2,080
Leak Repairs Incorporated	1,148
Leasemetrics Canada Incorporated	47,750
Leavens Brothers	4,778
Leco Instruments Limited	55,829
Lee Instruments Supply Company Limited	1,178
Lefebvre et Frères	2,138
Leigh Metal Products Limited	7,494
Leitz Ernst (Canada) Limited	2,363
Lenbrook Industries Limited	1,502
Les Distributions Thona Incorporée	13,801
Les Entreprises Givesco Incorporée	4,304
Les Entreprises Mediatech	32,537
Les Granites Maskinonge	2,326
Les Industries Cascades	15,022
Les Industries Niagara	2,400
Les Industries Wedco Limitée	25,773
Les Mines Seleine Incorporée	11,057
Les Papiers Perkins	8,973
Les Plastiques Macaple	1,785
Les Produits de Ciment	2,855
Les Rubans Offray	1,012
Les Systèmes Harvestore	8,201
Les Transformations du Québec	1,616
Lesters Delicatessen Products	7,600
Levinton Manufacturing	1,338
Lexalite Canada Incorporated	11,510
Libbey-Owens—Ford Company	1,020
Libbey St Clair Incorporated	2,494
Lieberman Company	25,401
Lining Systems	2,590
Lions Gate Software Incorporated	1,865
Liquid Carbonic Incorporated	1,579
Liquitransport Distributors	7,145
Listen Audio Producers	6,116
Lithographie Montreal	1,461

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Little Boraland Limited	1,362
Little Mountain Sound Company	4,238
Litton Systems Canada Limited	7,386
Lloyd Control Limited	2,085
Loaring Construction Company Limited	1,171
Location de Tente des Laurentides	4,462
Lockheed Aircraft Corporation	9,229
Loewen Millwork	1,380
Logicon Incorporated Process System Division	3,991
Logo Computer Systems Incorporated	9,887
Loomis Armoured Car Service Limited	3,181
Loram Maintenance of Way Incorporated	6,350
Loto Québec Limitée	1,191
Louis A Grant Incorporated	23,937
Louis Adamo	5,958
Louis Albert Associates Incorporated	5,376
LTS Sales Limited	4,250
Lucerne Foods Limited	3,051
Luscar Sterco	1,228
Lux Time (Canada) Limited	1,979
Lyster Die Casting	6,685
Lytle Specialities Limited	2,309
M and K Plastics Production Flair Limited	9,295
M et T Chemicals Limitée	1,496
MB Mould and Die Company/Division of Vinaflex (Canada) Limited	1,420
MBB Helicopter	5,207
MSC Electronics Limited	26,502
MSE Engineering Limited	2,602
M/S Terra Nordica Puddister Trading	2,328
MacMillan Bloedel Limited	38,530
Macbeth Division of Kollmargen	1,859
Macdonald Dettweiler	5,715
Machinerie Provinciales	21,381
Mack Canada	14,121
MacLaren Engineers, Planners and Scientists Incorporated	10,676
Magna International	6,698
Magnetic Metals Limited	5,645
Maine and New Brunswick Electric Power Company	2,212
Major Packaging	1,603
Mallenkrodt	29,765
Manac System International	1,914
Manitoba Sugar Refinery	1,286
Manville Canada Limited	21,275
Maple Lodge Farms Limited	3,111
March, Jim	4,988
March Shipping	2,455
Maren Balers Limited	1,131
Marine Engineering	1,088
Marion Power Shovel	105,176
Marketing Marc Valle Incorporated	2,404
Marketplace Communications Incorporated	1,568
Marlin Detroit Diesel Incorporated	13,118
Marmac Hydraulics	19,151
Mastic Incorporated	2,603
Matsushita Industrial Canada Limited	3,445
Mattel Canada Limited	184,135
MCC Canada	1,769
McDavis Sales and Service	1,936
McDonald's Restaurants	70,034
McDonnell Douglas Canada	3,540
McGill University	1,460
McGraw Edison Limited	11,191
McPhar Instrument Corporation	1,692
Meadow Fresh Farms	1,033
Medtronic	5,033
Megatronix Incorporated	2,302
Meidinger, K	19,993
Melet Plastics Incorporated	3,155
Melpaul Utilities Equipment Limited	11,815
Memcor Marketing Ventures Incorporated	2,377
Memorex of Canada Limited	4,120
Mercedes Benz of Canada	10,650
Meridian Fireplaces Canada	1,009
Merck Frosst Canada	1,403
Metco Canada Limited	1,819
Metroland Printing and Publishing	2,126
Metropolitan Wire Limited	4,625
MGW Controls	1,593
MHG International Limited	1,848
MICD Holdings Corporation	5,575
Michelin Tires Canada Limited	1,767
Micr Systems Limited	5,402
Micro Com Systems Limited	1,677
Micro Publishing Services	18,209
Miller Plastics Limited	1,117
Milton Bradley Canada Incorporated	216,111
Ministère des Pêches et Océans	17,379
Ministère des Transports	4,250
Ministry of the Environment	3,359
Miroirs Laurier Limitée	2,471
Mitel Semiconductors	13,361
Mitre	1,328
Mitsubishi Canada Limited	1,160
Mitsui and Company	1,874
Mobex Division of Assega Incorporated	1,866
Mobil Chemical Canada Limited	1,028
Mobil Media Incorporated	5,954
Mobil Oil Canada Limited	45,392
Modcomp Canada Limited	6,988
Modern Press	12,952
Modular Mining System	2,266
Monarch Marketing Systems c/o Simpson Stores	3,424
Monarch Plastics Limited	2,240
Monsanto Canada Limited	33,097
Monsants Canada Incorporated	1,878
Montgomery Elevator Company Limited	3,999
Moog Hydra Point Canada Limited	2,111
Moore Business Forms Division of Moore Corporation Limited	1,890
Morgan Precision Tools Limited	7,170
Morse Automotive Products Division of Borg-Warner (Canada) Limited	1,825
Moteurs Leroy-Somer du Canada Limitée	1,853
Motion Shows	13,364
Motor Wheel Corporation of Canada Limited	62,995
Motorola Canada Incorporated	75,832
Mountain Cablevision	6,578
Movy Music	1,004
MTD Products Limited	99,018
Muirhead Systems Limited	24,249
Multi Trim Incorporated	1,013
Multilingual TV	2,630
Multipak Limited	1,082
Multitest Electronics	1,831
Multitone Electronics Limited	18,849
Mussens Equipment Limited	56,798
Myers FE (Canada) Limited	12,725
Mylec Canada Limited	63,589
NB Electric Power	18,297

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
NCR Canada Limited	19,082
NS Electronics	2,652
NS Power Corporation	2,508
NTL Tobacco	2,002
Nabisco Foods Limited, Division of Christie Brown and Company Limited	3,792
Nabob Foods Limited	8,250
Nabu Manufacturing Corporation	4,298
Nadrofsky Corporation	26,318
Nalley's Canada	4,206
National Auto Radiator Company Limited	15,912
National Electronic Agencies	4,104
National Liquid Blasting Corporation	5,128
National Program Services	1,130
National Research Council	13,672
National Rubber	107,750
National School Service Limited	1,126
Nautical Electrical Laboratories Limited	1,414
Nautilus Equipment	1,755
Navair Limited	5,499
Navitron Communications Limited	4,026
NEI Parson Canada	5,920
Neilson Wm Company Limited	2,692
Neo Industries Limited	2,285
Neptune Meters Limited	3,622
Nestier Canada Limited	41,512
Network Systems Corporation	5,680
Neue Constantine Film Productions	26,167
Newfoundland Labrador Hydro	5,921
Nichols RH Company Limited	1,891
Nicholson Kelly	9,353
Nicholson W Contracting	7,289
Nicolet Instrument Canada	3,232
Nippondenso Company Limited	14,175
Nippondenso Sales Incorporated	15,838
Nissho Iwai Canada Limited	31,544
Noram Quality Control	31,517
Noranda Mines Limited	9,401
Norca Industries	2,842
Norcomex Limited	3,539
Nordair Limited	19,565
Nordex Explosives Limited	1,522
Nordson Canada Limited	1,319
Normic Perron Incorporated	1,445
Norpac Controls Limited	3,329
Norseman Plastics Limited	18,471
Nortech Control Equipment Incorporated	1,650
Nortech Survey Limited	19,050
North American Controls	8,772
North American Professional Technology	6,097
Northern Telecom Canada Limited	114,674
Northwest Survey Corporation	62,920
Norton Company of Canada Limited	8,823
Nortron Communications Incorporated	2,152
Norval-Durofoam Limited	12,265
Nova An Alberta Corporation	7,120
Noval Technologies Limited	85,488
Novatel Communications Limited	1,872
Nowsco Well Service Limited	4,064
Nu-Del Plastics Limited	6,854
Numatics Air Controls Limited	2,245
OB Canada Incorporated	1,158
OB McIntyre Limited	9,125
OGC Incorporated	1,805

	$
OH Material Company	59,770
ORCTC (Outaouais Regional Community Transit Commission)	1,928
Ocean Harvestors	1,349
Ocean Navigation Limited	17,496
OCM Canada Incorporated	1,346
Offshore Navigation (Canada)	8,022
Okanagan Helicopters	9,830
Olin Fibre Corporation	1,162
Olsonite Products Limited	11,205
Omark Canada	17,518
Omnimedical Incorporated	1,011
Ontario Hydro Limited	60,863
Opera de Montreal	17,229
Optikon Corporation Limited	2,964
Optyl (Canada) Limited	7,856
Orcatech Incorporated	1,911
Order of the Alhambra	2,090
Organon Teknika	3,987
Orion TV Productions	86,147
Ortho Diagnostic Systems Incorporated	6,329
Ortho Instruments Limited	9,354
Osborne Contracting Limited	4,618
Oshawa Pattern and Model Limited	3,380
Otis Elevator Company Limited	5,530
Otis Engineering	4,296
Outboard Marine Corporation of Canada Limited	2,866
PC World Circuits Incorporated	1,639
PCL Construction Limited	5,491
PPG Industries Canada Limited	2,969
PVI Industries	2,299
Pacific Dynamics Corporation	1,037
Pacific Western Airlines	63,830
Packard Instrument Canada Limited	7,379
Page-Wilson Corporation	1,981
Pal Hydro Diffusion Canada	33,695
Palawan Productions	21,662
Pan Canadian Petroleum Limited	1,091
Panafax Corporation	1,495
Panel Clip of Canada	1,562
Papier Cascade Canano Incorporée	35,090
Paradyne Canada Limited	12,576
Parametrics	1,106
Paramount Pictures Service Limited	2,224
Paristyle Novelty Company Limited	9,407
Parke Davis Canada Incorporated	1,331
Parker Brothers Games Limited	149,358
Parr Incorporated	2,080
PC Construction Limited	18,078
Peacock Brothers Limited	1,373
Peerless-Cascade Plastics Limited	3,814
Pelorus Navigation Systems Limited	5,775
Pemberton CA Company Limited	6,309
Pembina Mountain Clays Limited	10,256
Pembina Pipeline Limited	9,266
Pensinsula Fittings Limited	13,983
Pennwalt of Canada	51,731
Perkin-Elmer (Canada) Limited	10,124
Perle Systems Limited	1,942
Perron Michel and Associés	36,085
Peter Austin Manufacturing Company	44,629
Peter Terroux	1,592
Petro Canada Exploration Incorporated	17,912
Petro-Chem Plastics Incorporated	1,760
Petroleum Recycling Services	3,669
Petrolite Corporation of Canada	1,286
Petromont Incorporated	8,702

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Pfizer Canada Incorporated	3,193
PHB Weserhutte Incorporated	1,517
Philips Test and Measuring Incorporated	2,677
Phillips Electronics Limited	20,315
Phillips Extruded Products Limited	110,849
Pile Foundations	5,220
Pioneer Grain Terminal Limited	1,224
Pirelli-Jerome Incorporated	2,880
Pitney Bowes of Canada	2,037
Pizza Pops	6,661
Planprocess Incorporated	1,650
Plantronics Incorporated	6,655
Plastic Glide Limited	11,759
Plastics Machinery Incorporated	1,688
Plastique DCH Incorporée	7,080
Plastiques Modernes Limitée	21,190
Plax Division of Bradley—Fenn Enterprises Incorporated	91,389
Playboy Programmes Hollywood	1,589
Plaza Fiberglas Manufacturing Limited	1,127
PMH Custom Cutting	10,124
Pollutech Pollution Services	13,659
Polysar Limited	8,261
Porta Printer Systems Technology Incorporated	6,282
Portion Packaging Limited	2,569
Poste Haste Productions Incorporated	12,035
Potash Corporation of Saskatchewan Mining Limited	2,260
Powell CJ	12,692
Pratt and Whitney Aircraft of Canada Limited	140,196
Premier Plastic Limited	6,028
Prescolite	13,138
Pretech Incorporated	20,510
Price EH Limited	5,028
Primalux Video	12,557
Prime Computer of Canada	1,131
Principal Plastics Machinery Limited	25,155
Private Imports	1,519
Proctor and Gamble Incorporated	75,957
Produits John and Company Limitée	3,327
Proenco Systems Limited	3,758
Progressive Moulded Products (Downsview) Limited	10,798
Pulp and Paper Research	2,353
Purves Ritchie Division of Rivtow	1,703
Quaker Industries Canada Limited	5,579
Quaker Oats Company Canada Limited	7,915
Quality Circuits Manufacturing Limited	1,488
Quebec Air Limited	5,752
Quebec North Shore and Labrador	11,515
Quebec Tools Corporation	2,546
Quinton Instrument Company	9,436
R Angus Alberta Limited	3,395
R Laborie Associates	1,676
R Lewis	2,831
RBW Graphics Limited	4,196
RBW Incorporated c/o Danfoss Canada Limited	3,852
RCA Cylix Limited	2,131
RCA Incorporated	11,494
RDC Electronics Limited	2,610
RGB Computer Graphics Limited	1,279
RJ Simpson Manufacturing Company Limited	2,065
RNG Equipment Incorporated	1,038
ROR Associates	12,847
Radford J	2,593
Radio Station VOCM	1,314
Radionics Scientific Incorporated	8,402
Rainbow Concrete Industries Limited	1,604
Randim Marketing Incorporated	1,289
Rapifax of Canada Limited	9,525
Rattei Tony	15,727
Raymond Industrial Equipment Limited	9,593
Rayvon Electronics Limited	5,670
Reach-All Manufacturing and Engineering Company	10,903
Red Deer Regional Hospital	3,158
Redirack Industries	2,626
Reece Machinery Company of Canada The	1,711
Regional Die Casting Limited	15,824
Reinforced Earth Company Limited	2,950
Reliance Electric	7,066
Relmech Manufacturing Limited	4,512
Remanco Systems Limited	1,163
Remtron Office System	1,342
Rene Cordeau	9,103
René Fibres de Verre	2,640
Reuters Limited	11,652
Reverend Oswald J Smith (Peoples' Church)	4,031
Rexnord Canada Limited	28,756
Reynolds-French and Company	7,168
RF Oil Industries Limited	21,682
Richard Haensch	2,228
Richardson-Vicks Limited	1,234
Rieke Canada Limited	1,345
Rigging International	111,270
Riley Beaird Company	1,031
Riley Stoker Corporation	14,779
Risdon Cosmetics Containers Incorporated	2,146
Rivtow Straits Limited	1,364
RMS Industrial Controls	1,543
Robar Industries Limited	10,785
Robinson—Alamo Sales Limited	1,517
Robotron Division Midland Ross	2,182
Rochester Instrument Systems Limited	1,713
Rockwell International of Canada Limited	97,213
Rohm and Hass Canada Limited	1,736
Rolls Royce Limited	3,066
Rolm Corporation Canada Limited	4,966
Romatec RML	7,529
Romor Equipment Limited	3,649
Ronald Reynolds	6,631
Ronalds Federated Graphics Limited	5,818
Ronan Engineering Company	1,261
Ror Associates Limited	1,317
Roseland Lance	1,091
Rosemount Instruments Limited	2,884
Ross Roy of Canada	4,550
Rotalec Engineering	1,792
Rotem Industrial Products Limited	3,911
Royal Canadian Mint	1,954
RPN Development Limited	2,095
Rubbermaid Canada Incorporated	690,008
Rush Productions	302,457
Rusint Electronics and Sales Canada Limited	11,975
Rutherford Photo Limited	1,060
Ryder Truck Rentals	2,645
Ryka Blow Molds Limited	4,728
SDRC Truck Firm	14,357
SDS Drilling	1,435
SGS Supervision Services Incorporated	19,365
SPB Canada Incorporated	15,713
SS Corrugated Limited	3,099
STC Canada Limited	13,757
Saab-Totem Incorporated	3,264
Safety Supply Company Canada	1,130

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Saint John Shipbuilding and Drydock Company Limited	4,740
Salle Albert Rousseau	6,803
Samco Machinery Company Limited	1,473
Sanair	34,180
Sander Industries	1,460
Sandvik Process Systems Canada Limited	15,781
Sandy Hill Corporation	4,036
Sangama Transducers	2,557
Sangamo Canada (Division of Schlumberger Canada Limited)	1,633
Saraceno Paul Limited	1,986
Saskatchewan Telephone	3,376
Saskatoon Chemicals	15,489
Saskatoon Power Corporation	53,022
Sauter Corporation	3,498
Sawa Kirpak Sat Sang	7,188
Sayler Chester	6,381
Scardillo Cheese	5,679
Scepter Manufacturing Company Limited	19,445
Schlegel Lining Technology Incorporated	7,305
Schlumberger Canada Limited	5,827
Schneider JM Incorporated	7,892
Schrader Automotive Products—Division Scovill Industries Limited	24,346
Schubel Custom Harvesting	7,204
Schwing America	9,349
Schwitzer Household Limited	1,760
SciCom Dial Services Limited	4,500
Scientific Atlantic Canada	22,492
Scott Paper Limited	33,979
Scottie Gold Mines	1,023
SCP Science Division of Seigniory Chemical Products	7,252
Seaconsult Limited	7,766
Seaforth Fednav Incorporated	10,893
Seagram Company Limited	2,583
Sealand Helicopters	2,199
Seaman Virgil	4,175
Seametric Incorporated	155,398
Searle GD and Company of Canada Limited	4,439
Sefel Geophysical Limited	21,861
Sentrol Systems Limited	2,166
Serata Geomechanics Incorporated	24,682
Serem Limitée	2,336
Shaker Research Corporation	30,110
Sharp IP Associates	3,922
Shaughnessy Hospital Society	3,213
Shauna Contracting Limited	3,101
Shell Canada Limited	35,833
Sheller Globe of Canada Limited	13,370
Shelley Machine and Marine	1,380
Shelley RG Limited	6,502
Shepherd Manufacturing Company Limited	38,262
Sherrit Gordon Mines Limited	28,424
Sherway Gardens	1,163
Shop Vac of Canada Limited	38,347
Siagull Enterprises	45,453
Sicht Pack Falt Box Incorporated	7,229
Sidbec Dosco	7,240
Siemens Electric Limited	55,217
Société du Port de Montréal	1,424
Société Radio-Canada	1,139
Solar Avionics Limited	1,929
Solar Oil Tools Limited	1,451
Solar Turbines Canada Limited	25,638

	$
Solaray Division of Sunbeam Corporation (Canada) Limited	43,367
Solentache Entreprise	4,666
Solentache Radio Incorporated	77,663
Solentache Samson Beznie	2,352
Solutec HA Limited	10,170
Somerville Belkin Industries Limited	61,746
Son Eclairage Flash Enterprises	3,459
Sonat Offshore Canada Limited	4,310
Sonics Exploration Limited	13,969
Sono Technique PJL Incorporée	2,564
Soundair Limited	12,435
Soundcross Films	89,503
Sounds Interchange Limited	6,578
Southam Incorporated	1,121
Southern Alberta Opera	1,986
Southern Frontier Air	2,921
Spar Aerospace Products Limited	2,625
Spartan Controls Limited	30,277
Sparton Tool and Mould Limited	11,297
Speed Sport Montreal	7,163
Speed Sports Promotion	148,532
Speno Rail Services Incorporated	3,915
Sperry Corporation	31,914
Sperry New Holland Limited	3,161
Spike Jensen	18,812
Sprague Meter Company	1,981
Spruce Falls Power and Paper Company Limited	8,600
Spun Steel	3,509
Square M Engineering Limited	2,125
SRP Control Systems Limited	14,338
St Marys Cement Company	3,682
St Regis (Alberta) Limited	1,669
Stablex Canada Incorporated	2,129
Standard Industries	19,463
Standard Products Limited	2,498
Standard Telephon Kabel Fabrik	3,323,561
Stanley Door Systems	1,221
Star Headlight and Lantern Company of Canada Limited	3,746
Star Kist Canada Incorporated	1,489
Starcraft Recreational Products Limited	2,166
Starks Dale	15,122
State Farm Mutual Auto Insurance Company	13.024
Steck Equipment Company	1,348
Sigma Design	3,836
Sign O Lite Plastics	1,842
Signatel Limited	4,675
Simon Day Limited	3,978
Sioc Limited	1,610
Sipma Hans	1,567
Ski Rossignol Canada Limitée	2,152
Skill Canada	13,275
Skuttle Manufacturing Company Limited	3,324
SL Farms	34,637
Smart Alexander D Limited	1,331
Snap-On-Tools of Canada Limited	1,853
Snemo Limited	3,830
Societa Cavi Pirelli	15,163
Société Canadienne des Métaux	1,146
Société Distribution Alertech	5,310
Steel Case Canada Limited	2,701
Steintron	3,415
Stelco Incorporated	22,065
Stephen Tool and Die Limited	1,525
Stephenville Festival	1,201
Sterling Drug Limited	1,439
Stevens-Hepner Company Limited	38,822

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Stewart Hartshorn	1,222
Stockham Sproul Industries Limited	6,335
Stone and Webster Canada Limited	20,945
Stone-Safety Canada Limited	1,455
Stones Harvesting	9,546
Storey Gilbert C Limited	9,802
Streit Freddie	44,555
Stuckle Douglas	10,523
Studio Morin Heights Incorporated	1,093
Sugra Limited	4,024
Summerland Trout Hatchery	1,495
Suncor Incorporated	40,973
Sunds Defibrator Limited	2,674
Sunoco Incorporated	1,955
Superior Performance Products	7,345
Supply and Services Canada	3,243
Supreca Incorporated	1,314
Supreme Casting and Tooling Limited	1,440
Susan Shoe Industries Limited	4,357
Swaggert Jimmy Evangelist	6,781
Sweaney Dale	4,810
Sweaney Tom	5,940
Symak Sales Company	3,489
Syncrude Canada Limited	6,133
Synflex Industries	2,084
Syntex Incorporated	4,431
Systeck Incorporated	2,470
Système Harvestores de l'Estrie Incorporée	14,694
TDW Sales	27,117
Tahsis Company Limited	2,337
Taillefer Division Imasco Limitée	2,422
Tamaris Marketing Limited	1,860
Tandem Computers (Canada) Limited	4,724
Tapis Proho Incorporée	13,860
Tasman Scientific Incorporated	7,343
Tate Architectural Products Limited	3,189
Taylor Instrument Company Limited	1,466
Taylor Manufacturing Limited	4,132
Tech Computer Systems Corporation	2,580
Tech Incorporated PH	3,832
Tech-Met Canada Limited	14,468
Technical Marketing Associates	17,125
Technicon Canada Incorporated	2,251
Technos Incorporated	2,131
Tekscience Division of Hadley Tekscience (Canada) Incorporated	9,566
Tektronics Canada Incorporated	13,082
Tele Radio Systems Limited	4,120
Tele Tech Electronics Limited	1,121
Teleglobe Canada	8,493
Telesciences Incorporated	18,804
Teletype Corporation	2,462
Telex/Tulsa Computer Limited	3,909
Temcor	24,003
Terget Products Limited	2,498
Test Tech Incorporated	2,827
Tetrad Computer Applications	3,752
Texaco Canada Limited	2,934
Texas Instruments Incorporated	1,849
The Algoma Steel Corporation Limited	3,223
The Cooper Tool Group Limited	1,208
The Davison Chemical Company	1,267
The Gazette Montreal	1,481
Thermal Power Corporation	3,587

	$
Thermalloy Corporation	1,273
Thompson CSF Canada	26,662
Thompson J Walter Limited	46,299
Three-M Canada Limited	8,334
Thrush Incorporated	6,709
Tie Communications	2,322
Tiges 4 Saisons Incorporée Les	2,816
Tilco Plastics Limited	7,259
Timeshift Video Systems Limited	3,661
Timplex CDA	1,138
Tionide Canada Incorporated	40,766
Titan Foundry Limited	1,726
Titan Proform Company Limited	1,071
Titan Tool and Die Limited	1,827
TIW Systems Incorporated	8,458
Toga Manufacturing	14,022
Tomahawk Manufacturing Limited	2,240
Tomay Canada Limited	6,607
Tonka Corporation	925,796
Top Flite MGT Limited	1,362
Torin Manufacturing (Canada) Limited	20,614
Toronto Hilton Harbour Castle	2,063
Tracan Electronics Corporation	11,571
Tran Communications Limited	1,652
Trane Company of Canada Limited	1,460
Trane Service First Incorporated	5,443
Trans Canada Pipelines	17,185
Trans-Northern Pipeline Incorporated	3,402
Trans Service Agency	4,818
Transalta Utilities Corporation	8,668
Transport Canada	12,035
Travellers Canada Limited	1,421
Travenol Canada Limited	1,315
TRC Environmental Consultants	1,359
Tri Canada Incorporated	5,824
Tricil Limited	1,142
Trienco Incorporated	2,362
Trim Trend	17,051
Trimac Transportation System	23,351
Trincomali Film Productions	57,802
Truswall Systems Canada Limited	1,186
Tucker (Canada) Limited FA	4,785
Tucker Plastics Incorporated	62,881
Tupperware Company A Division of Dart Industries Canada Limited	2,283,875
Turbon Plastics Incorporated	9,491
Turmot Incorporated	1,899
TVW Paper Machinery Incorporated	48,235
Twin Industry Sales and Service	1,466
Tycos Tool and Die Incorporated	9,551
Tyler WS Company of Canada Limited The	2,199
Tyme Systems Limited	3,280
Ultra Precision Equipment	2,417
Ultratherm of Canada Limited	3,951
Unican Security Systems	3,377
Unico Incorporated	21,491
Unicor Industries	12,037
Union Carbide Canada Limited	17,680
Union Oil Company of Canada Limited	15,876
Unit Rig and Equipment	11,598
United Asbestos Incorporated	3,467
United Co-operative of Ontario	10,724
United Parcel Service Canada Limited	2,760
United Pumps of Canada	3,782
Universal Power Sewing Limited	1,513
Universiade 83 Incorporée	121,949
Université de Montréal	16,738

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
University Hospital	1,954
University of Victoria	2,204
University of Washington	16,024
University of Windsor	2,580
Upper Canada Manufacturing Limited	13,813
Uscan Industries	2,391
V Beauchemin	2,640
Vacuum Anchor Corporation	11,057
Valenite-Modco Limited	4,656
Valiant Machine and Tool Incorporated	16,453
Vapor Canada	1,386
Vecellio Electric	1,331
Veeder Root of Canada Limited	2,373
Venard Films Limited	2,251
Veronics Instruments Incorporated	2,702
Versatile Manufacturing Limited	8,719
Vestshell Incorporated	2,928
Vetco Offshore Canada Limited	138,020
Viatec Resource Systems Incorporated	4,118
Vibrek Division Ciment St-Laurent	58,663
Vibroflotation Foundation Company	20,162
Vic Bertrand	14,026
Victaulic Company of Canada	6,737
Victor Canada	1,750
Vidasystems Incorporated	10,733
Video Production Association	5,191
Viking Brush Limited	1,840
Volkswagen Canada Limited	2,745
Voyageur Airmotive Limited	1,357
WB Hinds	1,929
WCE Loftus	14,572
WH Voortman Limited	2,590
Wacker Canada Limited	17,304
Wagstoff International Incorporated	6,004
Wahl Clipper Corporation of Canada	4,884
Wainfleet Township of	1,324
Wait BD Company Limited	97,425
Wajax Industries Limited	33,397
Waltham Watch	2,397
Ward Systems	1,304
Warner Electric Brake and Clutch	1,292
Warner Lambert Canada Limited	2,833
Waste Management Incorporated	13,046
Water Pollution Milwaukee Wisconsin	2,915
Wausau Insurance Company	1,649
Weber Tool	5,556
Webster Instruments	3,793
Weldco Incorporated	5,976
Wellhead Controls Limited	2,544
Wendling Brothers	5,092
Wendling Douglas	3,679
Wendling Mark	4,467
West Fraser Air	2,766
Westech Instruments Limited	4,332
Western Approaches Limited	215,875
Western Forest Products Limited	2,791
Western Oceanic	3,103
Western Totalisator	14,364
Westfair Foods Limited	4,041
Westin Hotel	1,659
Westinghouse Canada Incorporated	36,352
Weston Bakeries	2,802
Westra	2,392
Westronic Systems Limited	2,699
Weyerhauser Canada Limited	1,428
White Radio Limited	11,107
Whonnock Lumber	1,846
Wickman AC Limited	2,051
Wild Leitz Canada Limited	4,935
Willer Engineering Limited	5,150
Williams and Wilson Limited	1,135
Williams Asselin Incorporated	4,319
Willmar Windows Industries Limited	3,745
Willowglen System	1,255
Wilmac Equipment Limited	4,003
Wilson Machines	1,304
Winders Barrlow Morrison	5,527
Windsor Arena Limited	13,523
Windsor Bumper Division/Gulf and Western (Canada) Limited	33,327
Windsor Jaycees	1,619
Windsor Mold Incorporated	5,597
Winnipeg Photo Limited	1,492
Wiresmith Limited	1,183
Wood Enterprises	15,435
Woodbridge Moulded Products	22,851
Woodstream Corporation	122,692
Wooley GS 1978 Limited	2,539
World Council of Churches	59,679
World Courrier Canada	1,844
World Evangelism of Canada Limited	2,622
World Teachers' Seminar Incorporated	14,499
WRI Waste Recovery	2,649
WTS	4,551
Wurth Paul Limited	7,880
Wylain Canada Limited	90,184
Xenotron Incorporated	2,927
Xerox of Canada Incorporated	15,785
Yawanur Incorporated	1,753
Young Ralph	7,079
Yvon Belanger	537,077
Z and W Foods Limited	1,838
Zamboni Frank J and Company Limited	5,871
Zanin Electronics	2,309
Zeiss Carl Canada Limited	60,888
Zenith Radio Canada Limited	1,162
Zimic Richard Limited	2,610
Zimpro Incorporated Limited	1,819
Remissions of less than $1,000	674,334
	40,583,751

Tariff items 41100—1, 42700—1, 42700—2, 42700—3, 42700—4, 42700—5, 42700—9, 42701—1, and 42701—2 provide that in the case of the importation into Canada of any goods enumerated in the items, the Governor in Council, on the recommendation of the Minister of Department of Regional Industrial Expansion, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in these items applicable to the goods. Remissions of duty are less the duty applicable to the first $500 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Department of Regional Industrial Expansion and the Treasury Board under the provisions of the tariff items, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the ma-

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

chinery and parts imported during the period April 1, 1983 to March 31, 1984, inclusive:

	$
PC 1974—27, January 8, 1974	2,669
PC 1974—249, February 12, 1974	29,800
PC 1974—251, February 12, 1974	1,277
PC 1974—548, March 12, 1974	15,747
PC 1974—684, March 26, 1974	11,022
PC 1974—928, April 23, 1974	4,025
PC 1974—929, April 23, 1974	19,843
PC 1974—1222, May 30, 1974	2,207
PC 1974—1223, May 30, 1974	2,013
PC 1974—1433, June 20, 1974	1,428
PC 1974—1515, June 27, 1974	1,706
PC 1974—1612, July 16, 1974	1,093
PC 1974—1658, July 23, 1974	3,040
PC 1974—1736, July 30, 1974	4,022
PC 1974—2064, September 17, 1974	3,214
PC 1974—2066, September 17, 1974	7,050
PC 1974—2138, September 24, 1974	39,883
PC 1974—2242, October 8, 1974	2,762
PC 1974—2427, November 5, 1974	20,353
PC 1974—2723, December 10, 1974	1,232
PC 1974—2724, December 10, 1974	3,977
PC 1974—2791, December 17, 1974	2,370
PC 1975—126, January 23, 1975	2,952
PC 1975—187, January 28, 1975	1,626
PC 1975—294, February 4, 1975	5,183
PC 1975—409, February 25, 1975	1,990
PC 1975—500, March 4, 1975	2,689
PC 1975—836, April 15, 1975	6,586
PC 1975—981, April 29, 1975	1,084
PC 1975—982, April 29, 1975	3,521
PC 1975—1153, May 20, 1975	2,698
PC 1975—1254, June 3, 1975	7,726
PC 1975—1393, June 17, 1975	2,241
PC 1975—1512, July 3, 1975	10,201
PC 1975—1709, July 22, 1975	1,513
PC 1975—1838, July 29, 1975	7,272
PC 1975—2027, August 27, 1975	8,725
PC 1975—2028, August 27, 1975	7,316
PC 1975—2097, September 11, 1975	7,711
PC 1975—2262, September 25, 1975	2,405
PC 1975—2388, October 9, 1975	14,258
PC 1975—2551, October 28, 1975	1,933
PC 1975—2619, November 7, 1975	5,842
PC 1975—2702, November 18, 1975	1,634
PC 1975—2805, December 2, 1975	8,555
PC 1975—2945, December 18, 1975	32,673
PC 1975—2946, December 18, 1975	4,320
PC 1976—93, January 20, 1976	11,891
PC 1976—209, February 3, 1976	25,365
PC 1976—326, February 17, 1976	1,210
PC 1976—438, February 26, 1976	3,120
PC 1976—492, March 2, 1976	1,447
PC 1976—662, March 25, 1976	10,708
PC 1976—663, March 25, 1976	3,712
PC 1976—665, March 25, 1976	3,835
PC 1976—877, April 13, 1976	4,827
PC 1976—1110, May 11, 1976	4,225
PC 1976—1169, May 18, 1976	5,260
PC 1976—1622, June 29, 1976	1,795
PC 1976—1730, July 6, 1976	4,967
PC 1976—1792, July 13, 1976	4,388
PC 1976—1874, July 20, 1976	3,150
PC 1976—1929, July 27, 1976	1,128
PC 1976—2005, August 5, 1976	1,939
PC 1976—2167, September 8, 1976	1,491
PC 1976—2338, September 21, 1976	1,361
PC 1976—2339, September 21, 1976	2,002
PC 1976—2340, September 21, 1976	1,281
PC 1976—2341, September 21, 1976	4,363
PC 1976—2468, October 7, 1976	8,420
PC 1976—2469, October 7, 1976	27,142
PC 1976—2529, October 14, 1976	1,373
PC 1976—2650, October 28, 1976	1,598
PC 1976—2651, October 28, 1976	16,618
PC 1976—2936, November 25, 1976	14,024
PC 1976—2937, November 25, 1976	1,898
PC 1976—3047, December 9, 1976	8,574
PC 1977—37, January 13, 1977	5,315
PC 1977—138, January 27, 1977	1,175
PC 1977—140, January 27, 1977	8,721
PC 1977—417, February 24, 1977	4,358
PC 1977—418, February 24, 1977	4,041
PC 1977—612, March 10, 1977	1,347
PC 1977—613, March 10, 1977	2,141
PC 1977—689, March 17, 1977	2,726
PC 1977—690, March 17, 1977	2,382
PC 1977—982, April 5, 1977	39,478
PC 1977—1418, May 19, 1977	1,154
PC 1977—1422, May 19, 1977	1,777
PC 1977—1423, May 19, 1977	2,386
PC 1977—1736, June 23, 1977	5,160
PC 1977—1737, June 23, 1977	2,133
PC 1977—2314, August 10, 1977	1,649
PC 1977—2429, August 31, 1977	2,222
PC 1977—2430, August 31, 1977	6,698
PC 1977—2544, September 15, 1977	8,396
PC 1977—2722, September 29, 1977	63,211
PC 1977—2895, October 13, 1977	1,080
PC 1977—3042, October 27, 1977	13,496
PC 1977—3043, October 27, 1977	1,009
PC 1977—3244, November 17, 1977	4,085
PC 1977—3625, December 22, 1977	10,334
PC 1977—3626, December 22, 1977	2,758
PC 1978—201, January 26, 1978	6,387
PC 1978—293, February 2, 1978	1,122
PC 1978—363, February 9, 1978	1,874
PC 1978—526, February 23, 1978	2,430
PC 1978—612, March 2, 1978	1,425
PC 1978—614, March 2, 1978	8,598
PC 1978—690, March 7, 1978	1,656
PC 1978—770, March 16, 1978	6,795
PC 1978—870, March 23, 1978	16,911
PC 1978—936, March 23, 1978	2,195
PC 1978—1127, April 13, 1978	3,180
PC 1978—1576, May 16, 1978	1,711
PC 1978—1665, May 18, 1978	16,506
PC 1978—1796, June 1, 1978	3,431
PC 1978—1797, June 1, 1978	10,130
PC 1978—1823, June 1, 1978	2,230
PC 1978—1824, June 1, 1978	2,252
PC 1978—2019, June 22, 1978	1,028
PC 1978—2020, June 22, 1978	16,974
PC 1978—2115, June 29, 1978	9,328
PC 1978—2175, July 5, 1978	2,089
PC 1978—2240, July 13, 1978	2,595
PC 1978—2316, July 25, 1978	13,669
PC 1978—2490, August 1, 1978	2,886
PC 1978—2491, August 1, 1978	11,769
PC 1978—2819, September 6, 1978	6,553

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
PC 1978—2820, September 6, 1978	18,769
PC 1978—2822, September 6, 1978	1,596
PC 1978—2864, September 13, 1978	4,048
PC 1978—2865, September 13, 1978	1,227
PC 1978—2953, September 27, 1978	3,082
PC 1978—3064, October 4, 1978	29,649
PC 1978—3115, October 12, 1978	21,517
PC 1978—3145, October 12, 1978	3,276
PC 1978—3274, October 26, 1978	1,983
PC 1978—3423, November 9, 1978	3,889
PC 1978—3554, November 23, 1978	3,117
PC 1978—3624, November 30, 1978	1,541
PC 1978—3753, December 12, 1978	15,363
PC 1978—3754, December 12, 1978	3,254
PC 1978—3755, December 12, 1978	1,325
PC 1979—81, January 18, 1979	44,210
PC 1979—231, February 1, 1979	3,289
PC 1979—318, February 13, 1979	816,983
PC 1979—391, February 20, 1979	35,647
PC 1979—493, February 20, 1979	17,173
PC 1979—585, March 1, 1979	2,686
PC 1979—669, March 8, 1979	1,522
PC 1979—766, March 15, 1979	124,392
PC 1979—767, March 15, 1979	6,767
PC 1979—1039, March 28, 1979	8,362
PC 1979—1040, March 28, 1979	3,908
PC 1979—1162, April 4, 1979	8,662
PC 1979—1163, April 4, 1979	7,302
PC 1979—1229, April 11, 1979	13,563
PC 1979—1305, April 25, 1979	5,519
PC 1979—1306, April 25, 1979	1,367
PC 1979—1307, April 25, 1979	1,346
PC 1979—1421, May 9, 1979	18,257
PC 1979—1423, May 9, 1979	2,177
PC 1979—1512, May 17, 1979	22,396
PC 1979—1513, May 17, 1979	7,379
PC 1979—1827, July 5, 1979	3,778
PC 1979—1828, July 5, 1979	11,631
PC 1979—1829, July 5, 1979	33,356
PC 1979—1832, July 5, 1979	2,499
PC 1979—1985, July 26, 1979	36,354
PC 1979—1986, July 26, 1979	12,237
PC 1979—1987, July 26, 1979	2,607
PC 1979—1988, July 26, 1979	48,543
PC 1979—1991, July 26, 1979	2,063
PC 1979—1992, July 26, 1979	2,904
PC 1979—2287, August 24, 1979	14,165
PC 1979—2288, August 24, 1979	1,158
PC 1979—2349, September 6, 1979	25,997
PC 1979—2350, September 6, 1979	45,132
PC 1979—2351, September 6, 1979	21,490
PC 1979—2352, September 6, 1979	5,158
PC 1979—2353, September 6, 1979	1,847
PC 1979—2613, September 26, 1979	2,455
PC 1979—2614, September 26, 1979	12,986
PC 1979—2615, September 26, 1979	30,260
PC 1979—2616, September 26, 1979	364,978
PC 1979—2618, September 26, 1979	11,117
PC 1979—2619, September 26, 1979	1,804
PC 1979—2702, October 4, 1979	22,055
PC 1979—2736, October 11, 1979	25,556
PC 1979—2826, October 18, 1979	33,999
PC 1979—2827, October 18, 1979	3,407
PC 1979—2891, October 25, 1979	22,987
PC 1979—3035, November 8, 1979	76,844
PC 1979—3175, November 22, 1979	5,709
PC 1979—3176, November 22, 1979	8,982
PC 1979—3242, November 24, 1979	25,939
PC 1979—3513, December 19, 1979	24,291
PC 1979—3514, December 19, 1979	6,433
PC 1979—3515, December 19, 1979	31,355
PC 1979—3518, December 19, 1979	3,916
PC 1980—164, January 11, 1980	25,496
PC 1980—281, January 25, 1980	72,534
PC 1980—282, January 25, 1980	1,302
PC 1980—448, February 8, 1980	41,186
PC 1980—449, February 8, 1980	207,450
PC 1980—685, March 20, 1980	14,398
PC 1980—686, March 20, 1980	16,822
PC 1980—687, March 20, 1980	43,005
PC 1980—688, March 20, 1980	62,856
PC 1980—689, March 20, 1980	4,823,411
PC 1980—690, March 20, 1980	40,475
PC 1980—691, March 20, 1980	58,604
PC 1980—693, March 20, 1980	4,686
PC 1980—695, March 20, 1980	5,901
PC 1980—696, March 20, 1980	27,891
PC 1980—697, March 20, 1980	4,131
PC 1980—698, March 20, 1980	3,053
PC 1980—798, March 27, 1980	54,622
PC 1980—936, April 10, 1980	20,545
PC 1980—937, April 10, 1980	1,204
PC 1980—1016, April 17, 1980	38,802
PC 1980—1129, May 1, 1980	65,442
PC 1980—1234, May 8, 1980	27,060
PC 1980—1235, May 8, 1980	123,325
PC 1980—1237, May 8, 1980	6,084
PC 1980—1308, May 15, 1980	43,150
PC 1980—1309, May 15, 1980	4,685
PC 1980—1362, May 22, 1980	56,762
PC 1980—1363, May 22, 1980	2,828
PC 1980—1518, June 5, 1980	43,583
PC 1980—1570, June 5, 1980	36,485
PC 1980—1571, June 19, 1980	1,537
PC 1980—1647, June 19, 1980	40,177
PC 1980—1648, June 19, 1980	4,212
PC 1980—1785, July 3, 1980	47,351
PC 1980—1845, July 10, 1980	38,128
PC 1980—2072, July 31, 1980	65,890
PC 1980—2073, July 31, 1980	121,887
PC 1980—2074, July 31, 1980	1,857
PC 1980—2075, July 31, 1980	12,120
PC 1980—2204, August 27, 1980	12,854
PC 1980—2384, August 27, 1980	7,612
PC 1980—2451, September 12, 1980	66,900
PC 1980—2452, September 12, 1980	94,933
PC 1980—2494, September 18, 1980	55,849
PC 1980—2495, September 18, 1980	259,240
PC 1980—2620, October 2, 1980	76,253
PC 1980—2621, October 2, 1980	2,470
PC 1980—2675, October 9, 1980	18,569
PC 1980—2676, October 9, 1980	6,846
PC 1980—2852, October 23, 1980	12,176
PC 1980—2853, October 23, 1980	92,374
PC 1980—2854, October 23, 1980	31,277
PC 1980—2855, October 23, 1980	9,651
PC 1980—3039, November 6, 1980	577,157
PC 1980—3040, November 6, 1980	97,851
PC 1980—3199, November 27, 1980	878,964
PC 1980—3200, November 27, 1980	1,422,799
PC 1980—3201, November 27, 1980	30,194

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
PC 1980—3202, November 27, 1980	240,787
PC 1980—3467, December 27, 1980	681,215
PC 1981—35, January 8, 1981	368,081
PC 1981—36, January 8, 1981	274,287
PC 1981—37, January 8, 1981	884,157
PC 1981—38, January 8, 1981	323,432
PC 1981—228, January 29, 1981	398,801
PC 1981—235, January 29, 1981	413,120
PC 1981—297, February 5, 1981	963,068
PC 1981—435, February 19, 1981	822,814
PC 1981—592, March 5, 1981	508,846
PC 1981—593, March 5, 1981	875,477
PC 1981—666, March 12, 1981	714,466
PC 1981—667, March 12, 1981	657,046
PC 1981—837, March 12, 1981	636,214
PC 1981—905, April 2, 1981	2,025,361
PC 1981—978, April 9, 1981	1,371,802
PC 1981—979, April 9, 1981	1,192,703
PC 1981—1183, May 7, 1981	2,727,935
PC 1981—1184, May 7, 1981	1,294,824
PC 1981—1185, May 7, 1981	2,521,085
PC 1981—1495, June 4, 1981	1,306,337
PC 1981—1496, June 4, 1981	3,367,399
PC 1981—1497, June 4, 1981	1,793,831
PC 1981—1555, June 11, 1981	5,724,893
PC 1981—1649, June 18, 1981	2,298,111
PC 1981—1734, June 25, 1981	1,676,214
PC 1981—1961, July 16, 1981	1,211,201
PC 1981—1962, July 16, 1981	1,337,873
PC 1981—2130, July 29, 1981	1,497,311
PC 1981—2131, July 29, 1981	409,548
PC 1981—2244, August 19, 1981	1,483,333
PC 1981—2245, August 19, 1981	1,668,136
PC 1981—2246, August 19, 1981	973,373
PC 1981—2395, September 3, 1981	1,725,063
PC 1981—2458, September 3, 1981	1,038,655
PC 1981—2250, September 16, 1981	3,583,516
PC 1981—2630, September 23, 1981	2,827,603
PC 1981—2738, October 8, 1981	367,498
PC 1981—2739, October 8, 1981	1,292,768
PC 1981—3038, October 29, 1981	2,340,104
PC 1981—3137, November 5, 1981	901,352
PC 1981—3265, November 19, 1981	1,417,012
PC 1981—3360, November 26, 1981	3,327,194
PC 1981—3423, December 3, 1981	930,366
PC 1981—3563, December 17, 1981	1,685,734
PC 1981—3564, December 17, 1981	987,833
PC 1982—82, January 14, 1982	2,962,705
PC 1982—87, January 14, 1982	1,717,887
PC 1982—204, January 21, 1982	1,409,681
PC 1982—264, January 28, 1982	940,801
PC 1982—347, February 4, 1982	1,806,415
PC 1982—397, February 11, 1982	1,627,887
PC 1982—612, February 18, 1982	2,917,293
PC 1982—698, March 4, 1982	1,369,725
PC 1982—699, March 4, 1982	5,339,543
PC 1982—861, March 18, 1982	1,709,561
PC 1982—891, March 18, 1982	3,308,393
PC 1982—1007, April 1, 1982	2,202,628
PC 1982—1074, April 8, 1982	2,821,075
PC 1982—1187, April 22, 1982	1,278,087
PC 1982—1188, April 22, 1982	2,303,743
PC 1982—1304, April 29, 1982	2,439,693
PC 1982—1344, May 6, 1982	1,859,724

	$
PC 1982—1461, May 13, 1982	2,038,017
PC 1982—1527, May 20, 1982	2,238,210
PC 1982—1598, May 27, 1982	2,191,299
PC 1982—1662, June 3, 1982	976,561
PC 1982—1729, June 12, 1982	850,567
PC 1982—1792, June 17, 1982	1,029,433
PC 1982—1959, June 30, 1982	1,337,908
PC 1982—2028, July 8, 1982	1,354,248
PC 1982—2029, July 8, 1982	679,412
PC 1982—2181, July 22, 1982	2,867,089
PC 1982—2265, July 29, 1982	1,552,949
PC 1982—2362, August 5, 1982	1,190,979
PC 1982—2485, August 18, 1982	1,319,239
PC 1982—2633, September 3, 1982	1,904,095
PC 1982—2634, September 3, 1982	1,014,665
PC 1982—2759, September 9, 1982	1,876,850
PC 1982—2869, September 22, 1982	2,112,910
PC 1982—2984, September 30, 1982	2,162,300
PC 1982—3145, October 14, 1982	1,662,581
PC 1982—3202, October 21, 1982	233,933
PC 1982—3374, November 4, 1982	1,600,058
PC 1982—3375, November 4, 1982	2,576,495
PC 1982—3478, November 18, 1982	1,602,476
PC 1982—3596, November 25, 1982	2,818,449
PC 1982—3672, December 2, 1982	1,655,357
PC 1982—3792, December 9, 1982	1,290,795
PC 1982—3940, December 23, 1982	1,380,638
PC 1983—27, January 13, 1983	834,939
PC 1983—28, January 13, 1983	1,903,863
PC 1983—217, January 27, 1983	3,490,751
PC 1983—279, February 3, 1983	1,005,689
PC 1983—459, February 17, 1983	406,310
PC 1983—536, February 24, 1983	1,406,425
PC 1983—668, March 3, 1983	1,979,732
PC 1983—669, March 3, 1983	1,127,913
PC 1983—710, March 10, 1983	1,955,856
PC 1983—767, March 17, 1983	1,437,299
PC 1983—851, March 24, 1983	1,371,337
PC 1983—948, March 31, 1983	1,973,706
PC 1983—1099, April 14, 1983	1,622,640
PC 1983—1177, April 21, 1983	1,720,077
PC 1983—1322, May 5, 1983	1,830,450
PC 1983—1323, May 5, 1983	982,245
PC 1983—1399, May 12, 1983	1,113,022
PC 1983—1508, May 19, 1983	1,649,712
PC 1983—1535, May 26, 1983	1,308,190
PC 1983—1714, June 9, 1983	1,242,358
PC 1983—1785, June 16, 1983	824,656
PC 1983—1870, June 23, 1983	2,974,608
PC 1983—2042, June 30, 1983	1,586,915
PC 1983—2072, July 7, 1983	1,568,987
PC 1983—2345, July 27, 1983	1,515,802
PC 1983—2484, August 10, 1983	2,209,785
PC 1983—2599, August 24, 1983	2,033,954
PC 1983—2684, September 1, 1983	2,509,749
PC 1983—2803, September 15, 1983	803,823
PC 1983—2895, September 15, 1983	1,151,625
PC 1983—3168, October 13, 1983	1,146,975
PC 1983—3169, October 13, 1983	938,188
PC 1983—3170, October 13, 1983	507,771
PC 1983—3349, October 27, 1983	1,394,638
PC 1983—3423, November 3, 1983	661,657
PC 1983—3548, November 17, 1983	561,347
PC 1983—3549, November 17, 1983	375,640
PC 1983—3669, November 24, 1983	515,451
PC 1983—3744, November 30, 1983	516,088
PC 1983—3855, December 8, 1983	1,500,379

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
PC 1983—4021, December 15, 1983	1,098,316
PC 1983—4104, December 22, 1983	1,400,574
PC 1984—50, January 11, 1984	664,192
PC 1984—146, January 19, 1984	812,392
PC 1984—147, January 19, 1984	1,001,087
PC 1984—264, January 26, 1984	465,826
PC 1984—433, February 9, 1984	730,033
PC 1984—434, February 9, 1984	383,685
PC 1984—525, February 16, 1984	379,611
PC 1984—653, February 23, 1984	401,906
PC 1984—780, March 8, 1984	116,518
PC 1984—874, March 15, 1984	10,869
PC 1984—987, March 22, 1984	39,605
PC 1984—988, March 22, 1984	45,209
Remissions of less than $1,000	55,684
	225,055,088

PC 1971—2727, December 14, 1971, amended by PC 1973—4030, December 18, 1973, PC 1974—547, March 12, 1974, PC 1975—2943, December 18, 1975, PC 1977—2546, September 15, 1977, PC 1977—3373, December 1, 1977, PC 1979—3466, December 19, 1979, and PC 1981—69, January 15, 1981, remits the duty payable under Schedule A of the Customs Tariff on certain parts classified under tariff item 42700—1 and 42701—1 entered for consumption:

(a) in 1983 and that are for machines, or for accessories or attachments for machines, that were imported under a remission of duty authorized during 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980;

(b) in 1984 and that are for machines, or for accessories or attachments for machines, that were imported under a remission of duty authorized during 1974, 1975, 1976, 1977, 1978, 1979, 1980—$5,993,237;

PC 1970—1200, July 8, 1970, remits the sales tax paid or payable on goods in respect of which customs duties have been remitted pursuant to tariff item 42700—1 and which are entered for consumption on and after July 8, 1970, in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods and the value for duty of the goods—$4,009,329:

Tariff items 42700—1, 42700—2, 42700—3, 42700—4, 42700—5, 42700—9, 42701—1, 42701—2:

PC 1971—2727	5,993,237
PC 1970—1200	4,009,329
	10,002,566

Customs duties, excise duties and sales tax on sales made to NATO Forces and/or NATO personnel in Canada:

	$
Alberta Liquor Control Board, Edmonton, Alta	60,356
British Columbia Liquor Distribution Branch, Vancouver, BC	23,099
Liquor Control Board of Ontario, Toronto, Ont	48,906
Manitoba Liquor Control Commission, Winnipeg, Man	1,353
New Brunswick Liquor Corporation, Fredericton, NB	10,708
Newfoundland Liquor Corporation, St John's, Nfld	4,384
Nova Scotia Liquor Commission, Halifax, NS	15,692
Saskatchewan Liquor Board, Regina, Sask	1,733
Société des Alcools du Québec, Montreal, Que	1,460
Remission of less than $1,000	29
	167,720

Remission of customs duties on goods imported for processing and subsequent export:

116879 Canada, Montreal, Que	11,881
3M Canada Incorporated, London, Ont	256,131
AHA Manufacturing Company Limited, Toronto, Ont	135,496
AMF Canada Limited, Guelph, Ont	118,559
ARD Industries Limited—Friction Welding Division, Cambridge, Ont	13,518
AVL Digital Limited, Scarborough, Ont	5,321
Aar-Kel Moulds Limited, Wallaceburg, Ont	874,290
Abitibi-Price Incorporated, Grand Falls, Nfld	85,098
Accupreso Manufacturing Limited, Richmond, BC	54,831
Acier Casteel, Longueuil, Que	29,003
Acme Manufacturing of Canada Limited, Kitchener, Ont	20,173
AEL Microtel Limited, Brockville, Ont	168,440
AES Data Limited, Montreal, Que	29,068
Air Canada, Dorval, Que	3,553,280
Alberta Distillers Limited, Calgary, Alta	43,750
Alberta Sugar Company, Calgary, Alta	1,398
Alcan Canada Products Limited, Kingston, Ont	1,988,909
Aluminum Company of Canada Limited, Kitimat, BC	7,133
AMF Tuboscope Incorporated, Edmonton, Alta	4,366
Aradco Management Limited, Windsor, Ont	14,441
Arconas Corporation, Mississauga, Ont	31,222
Arpeco Engineering Limited, Toronto, Ont	48,600
Arctic Gardens Incorporated, Montreal, Que	2,790
Arya Systems, Montreal, Que	5,534
Atlas Steels A Division of Rio Algom, Welland, Ont	14,046
Audor Communications Incorporated, Ottawa, Ont	8,246
Auto Pro Incorporated, St-Rémi, Que	3,611
Autometic Division of BG Checo, Montreal, Que	7,029
Aviation Electrique Limited, St-Laurent, Que	4,651
Avon Canada, Pointe-Claire, Que	403,251
B and X Industries, Valleyfield, Que	24,703
BC Sugar, Vancouver, BC	2,179
BC Timber Celgar Pulp Division, Vancouver, BC	66,556
BC Timber Skeena Pulp Division, Vancouver, BC	179,669
Bailey Controls, Burlington, Ont	89,356
Bailey Controls Limited, Toronto, Ont	1,802
Bay Mills Limited, St Catharines, Ont	2,138,745
Baycoat Limited, Hamilton, Ont	116,576
Bayly Engineering Limited, Ajax, Ont	4,695
Beer Precast Concrete Limited, Scarborough, Ont	19,116
Bernard Mold Limited, Windsor, Ont	4,420
Berryland Canning, Haney, BC	303,888
Best TH Printing Company Limited, Toronto, Ont	9,001
Binder Tool and Mold Incorporated, Windsor, Ont	1,495,986
Bingham Willamette Limited, Burnaby, BC	10,961
Bluebird International Incorporated, Brantford, Ont	1,271,173
Bombardier, Boucherville, Que	4,286
Bombardier Incorporated, La Pocatière, Que	5,933,685
Bombardier Incorporated, Valcourt, Que	3,672
Bonne Bell of Canada Limited, Streetsville, Ont	4,055
Bose Canada Incorporated, Ste-Marie, Que	366,530
Bowater Newfoundland Limited, Corner Brook, Nfld	58,219
Bradbury Company Limited, Scarborough, Ont	14,442
Bristol-Myers Canada Incorporated, Belleville, Ont	283,567
British American Bank Note Incorporated, Ottawa, Ont	13,788
Brookside Farms, Abbotsford, BC	8,159
Brydon Division Limited, Toronto, Ont	149,586
Budd Canada Incorporated, Kitchener, Ont	44,226
Build-A-Mold Limited, Windsor, Ont	3,221
Burcan Industries Limited, Whitby, Ont	10,638
Burroughs Canada, Winnipeg, Man	86,863

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
CAE Electronics Limited, Montreal, Que	297,417
CAE Machinery Limited, Vancouver, BC	1,103,274
CAE Montupet Die Cast Limited, St Catharines, Ont	1,927
CVL Rubber Industries Incorporated, Thorold, Ont	51,674
Caesar Canning Limited, Richmond, BC	8,159
Calvert of Canada Limited, Toronto, Ont	12,558
Camions à Incendie, Pierreville, Que	55,549
Camions Pierre Thibault Incorporée, Pierreville, Que	216,261
Canada Hair Cloth Company Limited, St Catharines, Ont	10,992
Canada Post Corporation, Ottawa, Ont	1,785
Canada Vibac Tape, Montreal, Que	203,318
Canadair, Montreal, Que	300,224
Canadian Astronautics Limited, Ottawa, Ont	46,113
Canadian Car (Pacific) Sago Saws, Burlington, Ont	2,661
Canadian Disposal Equipment Company Limited, Toronto, Ont	128,268
Canadian Feed Screws Manufacturing Limited, Toronto, Ont	13,821
Canadian Fishing Company Limited, Vancouver, BC	4,353
Canadian Lukens Limited, Rexdale, Ont	83,979
Canadian Marconi, Montreal, Que	3,551,661
Canadian Mist Distillers Limited, Collingwood, Ont	12,977,714
Canadian Steelmaster Company, Limited, Mississauga, Ont	150,168
Canadian Timken Limited, St Thomas, Ont	16,271
Canco Cranes Limited, Vancouver, BC	6,335
Capsule Technology International Limited, Windsor, Ont	33,651
Carrington Distillers Limited, Burlington, Ont	241,227
Caterpillar of Canada Limited, Mississauga, Ont	477,440
Cavalier Tool and Manufacturing Limited, Windsor, Ont	13,157
Cegelec Industries, Laprairie, Que	92,630
Celanese Canada Limited, Edmonton, Alta	405,806
Center Tool and Mold Company Limited, Windsor, Ont	250,401
Central Stampings Limited, Windsor, Ont	6,959
Central Wire Industries Limited, Perth, Ont	14,264
Cercast Incorporated, Montreal, Que	228,217
Chemical Resin Incorporated, Toronto, Ont	61,600
Cheminées Security Canada, Chomedey, Que	22,704
Chrysler Canada Limited, Ajax, Ont	12,290,051
Chrysler Canada Limited, Etobicoke, Ont	19,571
Chrysler Canada Limited, Pillette, Ont	267,183
Chrysler Canada Limited, Toronto, Ont	460,286
Chrysler Canada Limited, Windsor, Ont	472,196
CHT Steel Company, Richmond Hill, Ont	823,446
Clark Equipment of Canada Limited, St Thomas, Ont	149,600
Coated Electrodes Division of Stanton Pipes Limited, Hamilton, Ont	85,415
Codalex, Montreal, Que	165,118
Collins and Aiken Incorporated, Farnhar, Que	1,402,737
Collins Canada Division, Toronto, Ont	4,186
Columbia Trailer, Burnaby, BC	1,096
Cominco Limited, Trail, BC	6,317
Comp Air Canada Incorporated, Toronto, Ont	86,788
Computalog Gearhart Limited, Calgary, Alta	68,564
Computer Assembly Systems Limited, Brockville, Ont	157,465
Computing Devices Company Division of Control Data Canada Limited, Ottawa, Ont	46,200
Comtec International, Burnaby, BC	203,447
Contempra Mold Windsor Incorporated, La Salle, Ont	7,864
Continuous Colour Coat Company, Rexdale, Ont	1,095,187
Control Data Canada Limited, Mississauga, Ont	84,809
Cooper Energy Services, Stratford, Ont	1,500,410
Copes Vulcan Canada Limited, Orillia, Ont	12,213
Corma Incorporated, Concord, Ont	70,164
Cullen Detroit Diesel, Burnaby, BC	53,115
Dafoe and Dafoe Incorporated, Brantford, Ont	52,056
Dafoe and Dafoe Incorporated, Toronto, Ont	8,141
Decoustics Limited, Rexdale, Ont	101,783
Degussa Canada Limited, Burlington, Ont	210,763
Delaval Turbine Canada Limited, Maple, Ont	10,417
Diesel Division, General Motors of Canada Limited, London, Ont	1,998,483
Diesel Equipment Limited, Toronto, Ont	663,397
Digital Equipment of Canada Limited, Kanata, Ont	2,031,679
Dilor Industries, Squamish, BC	3,205
Direct Film, Anjou, Que	2,192
Distex SNA Incorporated, Ville d'Anjou, Que	284,143
Dofasco Incorporated, Hamilton, Ont	631,087
Dominion Bridge Sulzer Incorporated, Lachine, Que	72,763
Dominion Forge Company Limited, Windsor, Ont	50,589
Dominion General Manufacturing Limited, Rexdale, Ont	226,538
Dominion Lock, Montreal, Que	29,641
Donlee Manufacturing Industries Limited, Weston, Ont	11,141
EH Ferre Company Limited, Niagara Falls, Ont	130,625
ER St Denis and Sons Limited, Windsor, Ont	33,017
Ebco Industries, Richmond, BC	533,723
Edac Incorporated, Toronto, Ont	284,855
Edco Garment Industries, Montreal, Que	1,942
Edco Healey Manufacturing Limited, Vancouver, BC	24,553
Eden Packaging Limited, Niagara Falls, Ont	11,478
El-Chem Construction Company Limited, Burlington, Ont	28,133
El-Met Parts Division Toromont Industries Limited, Dundas, Ont	6,161
Electrical Contact Limitée, Hanover, Ont	455,142
Electrohome Limited, Kitchener, Ont	17,236
Electrolux Canada Division, Pointe-Claire, Que	2,056
Endre Tool and Mold Limited, Windsor, Ont	2,068
Entreprise Andre Tougas, St-Jean, Que	116,797
Erco Industries Limited, Long Harbour, Nfld	230,245
Ernst Leitz (Canada) Limited, Midland, Ont	98,809
Euclid Canada Limited, Guelph, Ont	4,476
Eureka Coach Company Limited, Downsview, Ont	508,363
Everingham Brothers Limited, Toronto, Ont	53,717
Evin Industries Limited, Montreal, Que	3,700
Excelsior Steel Polishing Limited, Toronto, Ont	4,212
Exeltor Incorporated, Bedford, Que	101,407
F Jos Lamb Company Limited, Windsor, Ont	2,900,264
FH Welding Machines Limited, Mississauga, Ont	27,545
Fabricated Steel Products (Windsor) Limited, Windsor, Ont	488,358
Fabtron Corporation, St-Laurent, Que	75,912
Farmix International Division, Strathroy, Ont	9,918
Fibracan Incorporated, Laval, Que	75,496
Flyer Industries Limited, Winnipeg, Man	86,651
Formac Yachting Amerique Incorporated, Montreal, Que	17,297
Freedland Industries Limited, Kingsville, Ont	1,388,457
Freightmaster of Canada Limited, St Stephen, NB	14,596
Furnitrad Incorporated, St-Hyacinthe, Que	36,470
GEC Diesels Incorporated, Toronto, Ont	54,692
GLC Canada, Berthierville, Que	105,181
GPL Treatment Limited, Mission, BC	124,437
Gaco Sternson Limited, Brantford, Ont	217,701
Garlock de Sherbrooke Limitée, Sherbrooke, Que	49,763
General Wire and Cable Company Limited, Cobourg, Ont	10,310
Glenayre Electronics, North Vancouver, BC	136,803
Golden Ears Industries Limited, Maple Ridge, BC	4,233
Gotrem Incorporated, Chomedey, Laval, Que	11,865
Great Northern Apparel, Rexdale, Ont	97,679

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Greater Canada Colour Printing Limited, Stevensville, Ont	254,039
Guerlain Canada Limited, La Salle, Que	26,892
H and R Johnson Division of Norcross Industries Limited, Hamilton, Ont	1,461
HE Vannatter Limited, Wallaceburg, Ont	2,077,950
Hallmark Tools Limited, Windsor, Ont	31,613
Hanmar Home Equipment, Kitchener, Ont	21,030
Hees Manufacturing Corporation, St-Césaire, Que	6,675
Hepburn John T Limited, Toronto, Ont	11,392
Hewitt Equipment, Pointe-Claire, Que	74,752
Hewko Tool and Mold Limited, Oldcastle, Ont	1,385
Heyme Wood Products Limited, Amherstburg, Ont	3,848
Highway Stamping (Windsor) Limited, Tecumseh, Ont	190,938
Hiram Walker and Sons Limited, Windsor, Ont	1,831,481
Holiday Juice Company, Windsor, Ont	52,704
Holmes Foundry Limited, Sarnia, Ont	662,912
Howmet Thematech, Boucherville, Que	1,044,957
Huron Steel Products (Windsor) Limited, Windsor, Ont	9,259
Huskey Injection Molding Systems Limited, Bolton, Ont	180,167
IBM Canada Limited, Bromont, Que	668,311
IBM Canada Limited, Toronto, Ont	9,327,447
IMO Foods Limited Canada, Yarmouth, NS	42,658
IMW Industries Incorporated, Montreal, Que	152,396
Ideal Mold Incorporated, Windsor, Ont	39,714
Iko Industries Limited, Brampton, Ont	75,504
Imapro Incorporated, Charlottetown, PEI	10,246
Imasa Limited, Montreal, Que	33,991
Imperial Flavours Incorporated, Mississauga, Ont	240,928
Industrial Alloys Limited, Toronto, Ont	116,892
Inovative Metal Incorporated, Rexdale, Ont	136,361
Intasco Corporation, London, Ont	3,961
Interfriction Canada, Ville d'Anjou, Que	1,577
Interiors International Limited, Weston, Ont	128,480
International Controls Limited, Oldcastle, Ont	22,332
International Submarine Engineering Limited, Port Moody, BC	237,183
International Tools (1973) Limited, Windsor, Ont	2,663,343
Iron Ore of Canada, Sept-Îles, Que	52,251
Isomedix Corporation, Whitby, Ont	772,854
JB Systems Limited, Stoney Creek, Ont	2,017
JTL Machine Limited, Port Colborne, Ont	40,731
Jeep Corporation, London, Ont	2,901,091
Joseph E Seagram and Sons Limited, Waterloo, Ont	197,185
Judricks Enterprises Limited, Windsor, Ont	606,469
KSR Industrial Corporation, Ridgetown, Ont	12,460
Kanter Yachts Corporation, Port Stanley, Ont	4,903
Kasle Steel, Windsor, Ont	554,085
Kendan Manufacturing Limited, Windsor, Ont	830,896
Keuffel and Esser Canada Incorporated, Granby, Que	110,850
Kimberly Clark of Canada Limited, Toronto, Ont	29,117
Kolmar of Canada Limited, Barrie, Ont	137,472
Krug Furniture, Kitchener, Ont	44,574
La Brasserie Labatt, La Salle, Que	10,470
La Chemise Perfection (1978) Incorporée, Courcelles, Que	3,122
La Compagnie Seagram, La Salle, Que	280,780
Lainages Victor Limitée (Les), St-Victor-de-Beauce, Que	1,147
Lamb Systems Group Division of F Jos Lamb Company Limited, Windsor, Ont	988,120
Lamko Tool and Mould Incorporated, London, Ont	255,515
LaSalle Machine Tool of Canada Limited, Tecumseh, Ont	197,454
Laval Tool and Mould Incorporated, Windsor, Ont	177,250
LeBlanc and Royle Communications Incorporated, Oakville, Ont	17,906
Lee Canada Incorporated, Napanee, Ont	1,484,382
Le Groupe Christie Limitée, St-Eustache, Que	234,867
Les Arsenaux Canadiens Limitée, Ville Le Gardeur, Que	174,179
Les Ateliers PAI Incorporée, Montreal, Que	62,888
Les Carrosseries Fontaine 1979 Limitée, Cowansville, Que	149,968
Les Carrosseries Parco Incorporée, Granby, Que	24,434
Les Emballages Lawson, Montreal, Que	44,421
Les Entreprises Electro, Brossard, Que	80,337
Les Industries FP Incorporée, Bromptonville, Que	5,831
Line Canada Limitée, Granby, Que	69,011
Lockwood Manufacturing Incorporated, Brantford, Ont	10,366
Long Manufacturing Division Borg Warner Limited, Cambridge, Ont	25,294
Lornex Mining, Logan Lake, BC	180,175
M and R Industrial Service, London, Ont	7,291
MA Brian Company Limited, Windsor, Ont	6,380
Machinerie Tenco Limitée, St-Valérien, Que	11,468
MacLine Fittings Limited, Lachine, Que	2,326
Manufacturier Grandford Incorporée, St-Alphonse-de-Granby, Que	607,650
Marhagen Furs, Montreal, Que	5,215
Marimac Textiles, St-Laurent, Que	20,535
Marina Gagnon et Fils, St-Paul Ile aux Noix, Que	15,165
Maritime Industries, Burnaby, BC	6,400
Master Machine and Duplicating (Windsor) Incorporated, Windsor, Ont	91,005
Matériel Transport Bombardier Limitée, La Pocatière, Que	22,552
McCurdy Radio Industries, Toronto, Ont	5,329
McDonald Detweiler and Associates Limited, Richmond, BC	32,589
McGaw Manufacturing Division of McGaw Supply Limited, Brantford, Ont	31,809
Mercedes Textiles Limited, Hawkesbury, Ont	21,175
Metalix Products Limited, Richmond, BC	9,589
Metric Mold, Windsor, Ont	2,220
Metro Distribution Services, Vancouver, BC	1,574
Metro Graphic Corporation, Laval, Que	13,992
Modern Mold Limited, Windsor, Ont	66,521
Mohawk Oil Company Limited, Burnaby, BC	17,783
Molson Ontario Breweries, Toronto, Ont	59,601
Moosehead Breweries Limited, Dartmouth, NS	50,663
Moosehead Breweries Limited, Saint John, NB	39,464
Morrison Distillers Limited, Guelph, Ont	3,946
Moteurs Leroy Somer du Canada Limitée, Granby, Que	276,561
Motor Coach Industries Limited, Winnipeg, Man	75,483
Mrs Milne's Cannery, Summerland, BC	30,178
MSA Tire Limited, Bramalea, Ont	131,161
Muskol Limited, Truro, NS	9,550
National Sample Card Company, Montreal, Que	24,845
Nelbro Packing Limited, Steveston, BC	711,681
Nelson Steel Company Limited, Stoney Creek, Ont	14,030
Neo Industries Limited, Hamilton, Ont	1,110,526
Newcor Canada Limited, Windsor, Ont	34,165
Newmont Mines Limited, Vancouver, BC	17,531
Niagara Forge Incorporated, Niagara Falls, Ont	1,273
Nicholson Murdie, Victoria, BC	4,725
Noranda Metal Industries Limited, Montreal, Que	93,605
Norsat International Incorporated, Surrey, BC	100,786
Northern Telecom Canada Limited, Aylmer, Que	750,529
Northern Telecom Canada Limited, Belleville, Ont	21,009
Northern Telecom Canada Limited, Islington, Ont	1,473,144
Northern Telecom Canada Limited, Winnipeg, Man	99,702
Northern Telecom, Montreal, Que	26,288
Northern Telecom, St-Laurent, Que	374,629

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Northridge Plastics Limited, Northridge, Ont	8,717
Novatel Communications, Montreal, Que	189,633
NYAB Vicom Division of General Signal Limited, Kingston, Ont	23,923
Nystone Chemicals Limited, Debert, NS	19,386
Omega Tool Limited, Oldcastle, Ont	1,744
Otema Store Fixtures Limited, Toronto, Ont	1,670
Outboard Marine Corporation of Canada Limited, Peterborough, Ont	123,922
Paragon Tool Division North American Plastics, Windsor, Ont	1,527,589
Persta Canada, Baie d'Urfé, Que	22,736
Petro Canada Exploration Incorporated, Calgary, Alta	28,816
Plastics Division Butler Metal Products, Cambridge, Ont	236,989
Plough Canada Limited, Muskol Division, Truro, NS	3,343
Polaris Security Systems Corporation, Ottawa, Ont	15,977
Poly Ink Limited, St-Jérôme, Que	23,504
Polywrap Product of Canada, Montreal, Que	145,587
Porta Test Systems Limited, Edmonton, Alta	25,702
Potter Distilleries, St Catharines, Ont	104,751
Power Motion Manufacturing Limited, London, Ont	7,516
Pratt and Whitney, Longueuil, Que	86,355
Precision Spring of Canada Limited, Amherstburg, Ont	170,248
Prestcold North America, St-Laurent, Que	68,223
Produits Cellulaires, Waterville, Que	48,816
Protein Foods Corporation Limited, Hamilton, Ont	114,964
Provincial Crane Amca Heavy Equipment Limited, Niagara Falls, Ont	43,005
Pure Metal Galvanizing (PMT), Rexdale, Ont	13,580
QNS Paper Company Limited, Baie Comeau, Que	314,347
Quebec Gear Works Limited, St-Laurent, Que	9,822
RJ Stamping, Montreal, Que	2,510
Ram Air Manufacturing, London, Ont	129,445
Rapid Industrial Textile Limited, Stoney Creek, Ont	110,090
Rayco Stamping Products Limited, Windsor, Ont	59,120
Raymond Industrial Equipment Limited, Brantford, Ont	773,085
Rebound Rig Company Limited, Brooks, Alta	9,139
Ref Automation Limited, Downsview, Ont	156,425
Regal Tool and Mold Limited, Windsor, Ont	105,364
Remtec, Dorval, Que	36,146
Rex Tool and Mold Limited, Windsor, Ont	8,452
Richmond Pump Parts, Richmond, BC	2,956
Ricivil Limited, St Thomas, Ont	8,262
Riello Canada Incorporated, Toronto, Ont	94,502
Robert Mitchell Incorporated, St-Laurent, Que	41,664
Rockwell International Limited, Toronto, Ont	1,605,736
Ross Ellis Limited, Montreal, Que	64,974
Royal Canadian Mint, Winnipeg, Man	545,750
Royal Plastics Limited, Toronto, Ont	2,767
Rumble Canada Limited, Toronto, Ont	47,407
SVP Yachting Incorporated, Montreal, Que	124,497
SWF Automotive Division, Rexdale, Ont	24,798
Schiegel Company of Canada Limited, Toronto, Ont	12,011
Schlegel Canada Incorporated, Oakville, Ont	6,223
Sefina Industries, St-Laurent, Que	57,889
Shaw-Almex Industries Limited, Parry Sound, Ont	37,579
Shellcast Industries, Montreal, Que	54,027
Shepherd Manufacturing Company, Montreal, Que	28,911
Sheres Company, Ville d'Anjou, Que	18,550
Siemens Electric Limited, Pointe-Claire, Que	43,176
Signtech Incorporated, Mississauga, Ont	383,609
Singer Company, St-Jean, Que	183,622
SKD Manufacturing Company Limited, Amherstburg, Ont	472,303
Ski Rossignol Canada Limitée, Granby, Que	59,996
Smith and Nephew Incorporated, Lachine, Que	471,258
Snazz Corporation, Montreal, Que	8,518
Sonotrol Systems Incorporated, Rexdale, Ont	35,197
Spartan of Canada, Montreal, Que	9,011
Spencer Boats Limited, Richmond, BC	1,071
Sperry Univac Development, Dorval, Que	489,732
St-Clair Tool and Die Limited, Wallaceburg, Ont	294,081
Stanbel Limitée, Montreal, Que	9,250
Star Slipper Company Limited, Toronto, Ont	311,095
Sterling Automotive Supplies Incorporated, Windsor, Ont	22,179
Stowe Woodward Company Limited, Sherbrooke, Que	73,734
Strudex Fibres Limited, Waterloo, Ont	51,485
Superior Bus Manufacturing Limited, Winnipeg, Man	201,537
Superior Coach Manufacturing Limited, (Canada), Winnipeg, Man	51,634
Superior Emergency Equipment, Red Deer, Alta	1,335
Synkoloid Company, Surrey, BC	149,716
Syntex Converters Incorporated, Winnipeg, Man	45,212
TRW Repa Canada Limited, Belleville, Ont	77,357
TRW Repa Canada Limited, Toronto, Ont	39,806
TST Limited, Montreal, Que	10,992
Tahsis Company, Vancouver, BC	145,546
Taltek Electronics Limited, Montreal, Que	96,721
Tannereye Limited, Charlottetown, PEI	779,275
Techwest Enterprises Limited, Vancouver, BC	2,418
Teledyne Larrs, Oakville, Ont	14,926
Texcom Marketing Incorporated, Toronto, Ont	11,032
The Bauer Brothers Company (Canada) Limited, Brantford, Ont	20,932
The Canadian Salt Company Limited, Windsor, Ont	10,577
The Richler Industries, St-Laurent, Que	70,452
The Seagram Company Limited, Waterloo, Ont	2,067,589
The Valley City Manufacturing Company Limited, Dundas, Ont	66,761
Thomas Built Buses of Canada Limited, Woodstock, Ont	830,624
Ti Titanium, St-Laurent, Que	86,773
Tidy Welders Limited, Richmond, BC	76,619
Tilbes Manufacturing Company, St-Laurent, Que	7,379
Trane Company of Canada Limited, Toronto, Ont	89,371
Travel Trips Limited, Oakville, Ont	1,110
Trenton Works Division of Hawker Siddeley Canada Incorporated, Trenton, NS	43,264
Tri-Canada Incorporated, Mississauga, Ont	3,510
Tri-Star Industries Limited, Yarmouth, NS	6,357
Tri-Steel Incorporated, Montreal, Que	1,183
Tri-Way Machine Limited, Windsor, Ont	317,151
Tricot Beaver Limited, Montreal, Que	2,733
Trio Tool and Mold Limited, Windsor, Ont	64,884
Tripar Incorporated, Montreal, Que	7,549
Tye Sil Corporation, Montreal, Que	24,380
Ultra High Vacuum Instruments Limited, Burlington, Ont	4,958
Uniroyal, Bracebridge, Ont	29,951
Uniroyal Limited, Kitchener, Ont	184,000
Uniroyal Limited, Montreal, Que	120,449
United Tire and Rubber Company, Rexdale, Ont	8,725
Universal, Montreal, Que	1,177
Universal Foam Molding Limited, Pilot Butte, Sask	3,451
Universal Package, Montreal, Que	229,201
Universal Telecommunication, Pointe-Claire, Que	4,284
Unlimited Textures Company Limited, Windsor, Ont	140,447
Upjohn Company Limited, The, Toronto, Ont	4,766
Utah Mines, Vancouver, BC	563,596
Valera Electronics Incorporated, Ottawa, Ont	3,694
Valiant Machine and Tool Incorporated, Windsor, Ont	37,292
Varta Batteries Limited, Richmond, BC	1,497

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Varta Batteries Limited, Toronto, Ont	9,350
Velan Engineering, Granby, Que	470,009
Velan Engineering, St-Laurent, Que	1,066,927
Vestshell Incorporated, Montreal, Que	51,802
Vicply Incorporated, Montreal, Que	65,191
Vonella Angileri Clothing Manufacturing Incorporated, Windsor, Ont	100,130
Vulcan Equipment Company Limited, Scarborough, Ont	6,221
Walinga Body and Coach Limited, Guelph, Ont	137,091
Weber Tool and Mold Limited, Toronto, Ont	59,111
Welles Corporation Limited, Windsor, Ont	168,010
Westinghouse Canada Incorporated, Hamilton, Ont	3,440,165
Westinghouse Canada Incorporated, London, Ont	5,676
Westinghouse Canada Incorporated, Toronto, Ont	8,188
William Switzer and Associates Limited, Vancouver, BC	8,285
Wilson Machines Company, La Salle, Que	38,643
Windsor Mold Incorporated, Windsor, Ont	158,953
Wolverine Division UOP Limited, London, Ont	82,630
Worthington Canada Incorporated, Brantford, Ont	21,852
Xypex Chemical Corporation, Richmond, BC	4,977
Zap Lock Systems, Leduc, Alta	133,276
Zephyr Air Systems Incorporated, Montreal, Que	1,109
Remissions of less than $1,000	157,023
	137,388,723

General:

PC 1955—1/350, March 12, 1955, goods imported into Canada solely and exclusively for the construction, maintenance and operation of project Dew Line:

Remissions of less than $1,000	536

PC 1959—1624, December 22, 1959, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duty and excise taxes and in respect of items of official militia uniform dress or accoutrement not available in Canada, a remission upon importation, of customs duty otherwise payable:

Baptist International Missions of Canada Incorporated, Dinorwic, Ont	3,189
Church of Jesus Christ Latter-Day Saints, Coutts, Alta	14,772
Kelowna Home and Sport Show (Rutland Kinsmen Club), Kelowna, BC	1,337
Lakehead University, Thunder Bay, Ont	1,205
Les Apôtres de l'Amour Infinie, St-Saveur, Que	1,398
New Apostolic Church, Waterloo, Ont	1,211
Northern Light Gospel Mission, Red Lake, Ont	11,089
Northern Youth Programs Incorporated, Dryden, Ont	16,885
University of Waterloo, Waterloo, Ont	4,544
Vancouver Sea Festival Society, Vancouver, BC	2,104
Young Life of Canada, Vancouver, BC	17,041
Remissions of less than $1,000	8,273
	83,048

PC 1963—15/1854, December 20, 1963, remission of customs duties and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada and drilling mud, when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method:

Kalium Chemicals, Division of PPG Industries, Canada, Limited, Regina, Sask	18,029

PC 1964—235, February 13, 1964, remission of customs duties and excise taxes on goods that are not as ordered:

	$
Remissions	1,683,814

PC 1965—1143, June 21, 1965, remission of all duty specified in Schedule A of the Customs Tariff that is payable in respect of vehicles of the following class, namely, specified commercial vehicles, and in respect of all parts and accessories and parts thereof, for such vehicles, except tires, tubes and machines or other articles required by Tariff Item 438a to be valued separately under the tariff items regularly applicable thereto:

King Seagrave Incorporated, Woodstock, Ont	14,372

PC 1966—2184, November 24, 1966, remission of customs duty and partial tax on defence supplies:

Department of National Defence, Ottawa, Ont	8,840,893

PC 1966—19/2220, December 1, 1966, authorized the remission of customs duty and excise tax on passover bread or matzos imported for use during the Passover holidays and entered at customs during the period commencing two months prior to the eve of the Passover festival and terminating on the last day of the festival:

Allied Food Distributors Incorporated, Montreal, Que	16,998
Best Kosher Products, Montreal, Que	3,845
Colonial Foods Products, Toronto, Ont	1,424
Hahamovitch Kosher Imports Incorporated, Montreal, Que	61,011
Haltzheuser Brothers, Montreal, Que	2,118
Jelian Distributors Incorporated, Downsview Ont	1,763
Kofman Barenholtz Foods Limited, Concord, Ont	56,710
Kofman Barenholtz Foods Limited, Toronto, Ont	29,697
Loblaws Limited, Toronto, Ont	9,902
Mendy's Kosher Supermarket, Montreal, Que	1,478
Party Nash (The), Toronto, Ont	1,018
Star Appetizer Products, Montreal, Que	9,183
Supreme Foods Limited, Toronto, Ont	66,248
Tov Confectionaries, Montreal, Que	2,206
Weidman Foods Incorporated, Toronto, Ont	3,094
Weidman Foods Incorporated, Winnipeg, Man	18,323
Remissions of less than $1,000	6,454
	291,472

PC 1967—30/128, January 26, 1967, remission of customs duty and excise tax payable on goods imported for use by the International Pacific Salmon Fisheries Commission:

International Pacific Salmon Fisheries Commission, New Westminster, BC	5,866

PC 1967—23/261, February 16, 1967, remission before the liability therefore arises of all customs duties and excise taxes that would otherwise be payable in respect of vehicles and equipment imported into Canada by international bridge authorities solely and exclusively for the maintenance and operation of the Canadian portions of international bridges and their approaches:

Remissions of less than $1,000	330

PC 1967—38/393, March 2, 1967, authorized remission effective January 1, 1967, to Canadian distillers

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

the duty payable on used white oak whiskey barrels imported into Canada for Export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty:

	$
Alberta Distillers Limited, Toronto, Ont	2,787
Canadian Mist Distillers Limited, Collingwood, Ont	42,162
Carrington Distillers Limited, Burlington, Ont	7,535
	52,484

PC 1967—489, March 16, 1967, remission of all duty specified in Schedule "A" of the Customs Tariff that is payable in respect of buses and in respect of all parts and accessories and parts thereof for use in the manufacture of bodies for buses:

Motor Coach Industries Limited, Winnipeg, Man	2,210,495
Remissions of less than $1,000	582
	2,211,077

PC 1967—24/1621, August 23, 1967, remission of the customs duty and excise taxes which might otherwise be payable in respect of equipment (including dredges, barges, tugs, scows or motor vessels) materials or supplies used or consumed for and in connection with the maintenance of the navigational channels in the international Section of the St-Lawrence Seaway:

Robco Incorporated, Montreal, Que	1,064

PC 1967—27/1778, October 3, 1967, 65% of the customs duty and excise taxes payable by the Department of National Defence on replacement parts for seven C117 Falcon aircraft:

Department of National Defence, North Bay, Ont	21,120
Department of National Defence, Ottawa, Ont	56,005
	77,125

PC 1967—18/2167, November 23, 1967, remission of the customs duties and excise taxes otherwise payable on official flags and emblems of the United Nations parent body as well as printed matter, publications, films and sound recordings originating from the United Nations:

Canadian Unicef Committee, Toronto, Ont	6,291

PC 1968—24/185, February 1, 1968, remission of the customs duties otherwise payable on goods, tooling, ground support equipment, and initial support spares for use in the development, manufacture and initial activation of F5 and T38 type aircraft:

Canadair, St-Laurent, Que	5,201

PC 1968—23/1710, September 17, 1968, remission of the customs duties payable on goods, tooling, ground support equipment and support spares for use in the development manufacture and activation of the AN/USD—501 surveillance drone systems:

Canadair, St-Laurent, Que	4,284
Robco Incorporated, Montreal, Que	3,676
	7,960

PC 1969—1785, September 17, 1969, authorized the remission for spare parts and equipment for ground service to aircraft of foreign airlines operating into Canada on international routes:

	$
American Airlines Incorporated, Calgary, Alta	4,358
American Airlines Incorporated, Edmonton, Alta	9,618
Cathay Pacific Airways, Vancouver, BC	1,641
Eastern Air Lines, Montreal, Que	1,357
Wardair Canada, Calgary, Alta	1,793
Western Airlines Incorporated, Calgary, Alta	12,646
Western Airlines Incorporated, Vancouver, BC	4,001
Remissions of less than $1,000	2,076
	37,490

PC 1970—958, June 2, 1970, remission of customs duties on fabrics used in the manufacture of men's and boy's shirts:

Remissions of less than $1,000	123,355

PC 1970—1786, October 14, 1970, remission of duties and sales tax otherwise payable on ballet slippers and pointed toe shoes when purchased by ballet schools for the use of their students and by ballet companies for the use of their performances:

Alberta Ballet Company, Edmonton, Alta	1,648
Grands Ballets Canadiens, Montreal, Que	12,284
National Ballet of Canada (Guild) The, Toronto, Ont	14,245
National Ballet School (NSB) The, Toronto, Ont	4,271
Royal Winnipeg Ballet of Canada, Winnipeg, Man	4,132
Remissions of less than $1,000	539
	37,119

PC 1970—1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported for the remission of all or part of the customs duties and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada:

Remissions	33,903,455

PC 1972—215, February 10, 1972, remission of customs duty on off-highway vehicles, parts and accessories and parts:

Allis Chalmer, Montreal, Que	11,473
BF Goodrich Canada Incorporated, Kitchener, Ont	3,728
Bata Engineering, Batawa, Ont	14,831
Brute Manufacturing Limited, Cambridge, Ont	11,468
Canadian General Electric Company, Toronto, Ont	1,709
Ceco Sales Limited, Delta, BC	40,442
Cetech Incorporated, Montreal, Que	57,733
Dynesco Equipment Sales Limited, Toronto, Ont	1,856
Euclid Canada, Guelph, Ont	3,947,895
General Motors of Canada, London, Ont	397,757
Hymatic Controls Limited, Burlington, Ont	1,271
L and M Radiator Limited, Winnipeg, Man	5,402
Lincoln St-Louis Canada Limited, Malton, Ont	6,403
Pacific Truck and Trailer Limited, North Vancouver, BC	203,907
Parker-Hannifin Canada Limited, Grimsby, Ont	4,319
Reliance Division, Toronto, Ont	1,682
Reliance Electric Limited, Stratford, Ont	104,305
Unit Rig and Equipment of Canada, Vancouver, BC	94,309
Unit Rig, Stevensville, Ont	169,382
Wabco Equipment of Canada, Paris, Ont	4,793,640
Remissions of less than $1,000	9,308
	9,882,820

PC 1972—583, March 28, 1972, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

Remission of less than $1,000	295

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

PC 1972—585, March 28, 1972, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

	$
Universal Handling Equipment, Hamilton, Ont	29,768

PC 1972—845, May 2, 1972, remission of customs duty on imported equipment and material used in the construction of exported vessels:

Bel Air Shipyards, North Vancouver, BC	35,201
Breton Industrial and Marine Limited, Port Hawkesbury, NS	4,629
Davie Shipbuilding Limited, Lauzon, Que	205,599
Jannock Tube Limited, Oakville, Ont	2,178
Matsumoto Shipyards, North Vancouver, BC	3,920
Saint John S and DD Company Limited, Saint John, NB	302,372
Siemens Electric, Pointe-Claire, Que	5,479
Remissions of less than $1,000	732
	560,110

PC 1972—1029, May 16, 1972, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

Remission of less than $1,000	465

PC 1972—2494, October 20, 1972, remission of all customs duties paid or payable under the customs tariff on video tape recorders imported during the period commencing May 1, 1969, and ending June 30, 1980, for use exclusively by cable television companies:

Remissions of less than $1,000	847

PC 1972—2516, November 9, 1972, remission of customs duties and excise taxes in respect of Computer Generated Mailing Lists:

Bradford Exchange AG Limited, Toronto, Ont	1,699
Brauch and Neville Associates Limited, Toronto, Ont	1,467
OE McIntyre Limited, Montreal, Que	2,742
Postal Promotions Limited, Toronto, Ont	1,141
Watts, Herbert A Limited, Toronto, Ont	1,051
Remissions of less than $1,000	17,705
	25,805

PC 1973—51, January 9, 1973, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Westank Industries Limited:

Remission of less than $1,000	747

PC 1973—837, April 3, 1973, order respecting the privileges and immunities in Canada of the International Atomic Energy Agency:

International Atomic Energy Limited, Toronto, Ont	26,984

PC 1973—1361, May 29, 1973, remission of customs duties and excise taxes in respect to goods imported for meetings in Canada or foreign organizations:

Remissions of less than $1,000	435,451

PC 1973—3568, November 13, 1973, remission of customs duties paid or payable under the customs tariff on carbon fibres and filaments imported into Canada:

HSA Reactors Limited, Toronto, Ont	5,592
Remission of less than $1,000	34
	5,626

PC 1973—3581, November 13, 1973, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

	$
Champion Truck Bodies Limited, Montreal, Que	1,322

PC 1974—34, January 8, 1974, remission of a portion of the customs duties, sales tax and excise taxes paid or payable on goods grown, produced or manufactured in Australia:

Balfour Guthrie Canada Limited, Vancouver, BC	18,018
Provincial Food Broker, Montreal, Que	17,252
Redl Industries Limited, Burnaby, BC	1,055
Roussel Canada, Montreal, Que	31,160
Remissions of less than $1,000	2,166
	69,651

PC 1974—2522, November 19, 1974, remission of customs duty and excise tax paid or payable on certain kinds of advertising material:

Remission of less than $1,000	36

PC 1975—1024, May 6, 1975, remission of a portion of the customs duties and sales tax payable on automobiles produced in a foreign country by a manufacturer who has imported for installation on the automobiles, Canadian manufactured automobiles components:

Honda Canada Incorporated, Scarborough, Ont	181,198
Subaru Canada Limited, Richmond, BC	38,516
Toyota Canada Limited, Toronto, Ont	58,916
Volkswagon Canada Incorporated, Toronto, Ont	57,963
	336,593

PC 1975—1973, August 27, 1975, remission of customs duties paid or payable on various types of railway rolling stock entering Canada for use in international service (railway rolling stock departmental service remission order No 3):

Canadian Pacific, Montreal, Que	2,477,563
Consolidated Rail Corporation, Windsor, Ont	630,000
Continental Grain Company Canada Limited, Winnipeg, Man	662,067
Diesel Division GM of Canada Limited, London, Ont	161,513
Dupont Canada Incorporated, Mississauga, Ont	24,215
General Electric Railcar Services, Calgary, Alta	7,293
General Motors of Canada Limited, Oshawa, Ont	7,111
North American Car Corporation, Calgary, Alta	111,882
Procor Limited, Oakville, Ont	660,262
Remissions of less than $1,000	796
	4,742,702

PC 1976—263, February 10, 1976, remission of all customs duty paid or payable under the Customs Tariff on defluorination:

Great Lakes Forest Products Limited, Dryden, Ont	56,435

PC 1976—325, February 17, 1976, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

Pettibone (Canada) Limited, Mississauga, Ont	66,731
Remissions of less than $1,000	1,243
	67,974

PC 1976—1314, June 1, 1976, remission of customs duties and excise taxes payable on Canadian exposed and processed film and recorded video tape:

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Boardwalk Motion Pictures Limited, Toronto, Ont	3,147
Canadian Broadcasting Corporation, Toronto, Ont	11,279
Ciné Louisiana Incorporated, Montreal, Que	8,366
Ciné Video Incorporated, Montreal, Que	4,983
Fenske Dalton and Friends Limited, Toronto, Ont	1,298
Ontario Educational Communications, Toronto, Ont	2,309
Partners Film Company The, Toronto, Ont	2,884
RSL Films Limited, Montreal, Que	3,365
Rawifilm Limited, Toronto, Ont	1,531
Schultz Bob Production Limited, Toronto, Ont	1,094
Trio Films Limited, Toronto, Ont	1,865
Remissions of less than $1,000	10,862
	52,983

PC 1976—1884, July 20, 1976, authorized in respect of circuses and other amusement devices, remission of customs duty and excise tax payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada:

Beasley Amusement Company Limited, Toronto, Ont	6,921
Beauce Carnival Incorporated, St-Georges de Beauce, Que	51,478
Bill Dillard Shows, Edinburgh, Texas	65,684
Blossom Festival, Creston, BC	2,777
Bob Chaffin, Seattle, Washington, USA	2,276
Boutique Canard, Montreal, Que	4,931
Colin Dickson, Portland, Oregon, USA	3,306
Conklin and Garrett Limited, Brantford, Ont	6,062
Denis Grenier, Val Bélair, Que	8,043
First Class Enterprises c/o Western Fair, London, Ont	23,090
Great Canadian Casion Supply The, Vancouver, BC	16,885
Harlequin Amusement, Montreal, Que	3,706
John O Bull, Seattle, Washington, USA	2,289
Kapp Morton Limited, Toronto, Ont	4,478
Les Concessions Exotiques, Montreal, Que	1,833
Libbert Concessions Incorporated, London, Ont	8,748
Mr Lou Thompson, Windsor, Ont	4,234
Parc-Neuville, Neuville, Que	11,682
Rejino Conzales, Langley, BC	9,780
Robert Cassata, Holly Hill, Fla	9,005
Sell-Floto Incorporated, Washington, USA	16,368
Steck Equipment Company c/o Western Fair, London, Ont	2,361
Sutter Candy Company c/o Western Fair, London, Ont	4,449
Walter R Record c/o Canadian National Exposition, Toronto, Ont	5,281
William Redmond, Hotchkiss, Colo	1,138
Remissions of less than $1,000	678,167
	954,972

PC 1976—2984, December 2, 1976, remission of customs duty and excise tax paid or payable on samples of negligeable value:

Remission of less than $1,000	641

PC 1976—3176, December 31, 1976, remission of customs duty and sales tax on goods imported in connection with a contract between the government of Canada and Lockheed Aircraft Corporation:

CAE Electronics, Montreal, Que	13,374

PC 1977—297, February 10, 1977, remission of customs duty and sales tax on buses, parts and accessories and parts thereof:

	$
Hayes Dana Incorporated, Thorold, Ont	3,864
Ontario Bus Industries Incorporated, Mississauga, Ont	1,105,340
Parker-Hannifin, Grimsby, Ont	5,931
Remissions of less than $1,000	2,020
	1,117,155

PC 1977—12/1368, May 12, 1977, remission of customs duty payable on part and materials for use in the manufacture of railway passenger cars for export:

Hawker-Siddeley Canada Limited, Thunder Bay, Ont	25,751

PC 1977—2391, August 31, 1977, remission of customs duty on transistors and other semi-conductor devices:

ACG Canada Incorporated, Montreal, Que	17,217
Augat Electronics Incorporated, Mississauga, Ont	12,462
Crawford, Allen Associates Limited, Toronto, Ont	1,850
Data Terminals Systems Canada Limited, Mississauga, Ont	18,900
Electro Sonic Incorporated, Toronto, Ont	2,749
Geophysical Service Incorporated, Toronto, Ont	9,157
Hewlett-Packard (Canada) Limited, Richmond, BC	3,556
IBM Canada Limited, Don Mills, Ont	2,605,284
ITT Industries of Canada Limited, Winnipeg, Man	1,523
Intek Electronics Limited, Vancouver, BC	1,309
Intel Semiconductor Limited, Toronto, Ont	3,200
International Harvester Canada Limited, Chatham, Ont	2,327
International Rectifier Canada Limited, Toronto, Ont	6,749
Lenbrook Industries Limited, Toronto, Ont	2,147
Matsushita Industrial Canada Limited, Toronto, Ont	1,006
Motorola Canada Limited, Toronto, Ont	261,894
NCR Canada Limited, Toronto, Ont	3,208
Network Data Systems Limited, Toronto, Ont	1,636
Radio Shack Division Limited, Barrie, Ont	17,900
Rosgol Industries, Montreal, Que	2,654
Semad Electronics Limited, Toronto, Ont	14,909
Sola Canada O/B General Signal Limited, Toronto, Ont	2,133
Soquelec Limitée, Montreal, Que	1,037
TRW Data Systems, Toronto, Ont	1,713
Theta R Incorporated Limited, Toronto, Ont	1,273
Tracan Electronics Corporation, Toronto, Ont	1,831
Varah LA Limited, Toronto, Ont	4,828
Remissions of less than $1,000	21,092
	3,025,544

PC 1977—8/3148, November 3, 1977, remission of customs duty paid or payable on goods used in the development and manufacture of space shuttle manipulator systems joint Canada-USA/NASA Space Program:

B and R Industrial Installations, Toronto, Ont	1,262
CAE Electronics, Montreal, Que	12,344
Spar Aerospace Products Limited, Toronto, Ont	228,663
Remissions of less than $1,000	311
	242,580

PC 1978—185, January 26, 1978, remission of customs duty on unmanufactured tobacco:

Bastos du Canada Limitée, Montreal, Que	40,852

PC 1978—749, March 16, 1978, remission of customs duty on used foundry patterns and related jigs and fixtures:

Abex Industries of Canada Limited, Winnipeg, Man	28,664
Bell City Foundry Limited, Brantford, Ont	1,810

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Benn Iron Foundry Limited, Sarnia, Ont	10,602
Bibby Foundry Limited, Cambridge, Ont	1,587
Burnstein Castings Limited, St Catharines, Ont	17,303
Canada Alloy Castings Limited, Kitchener, Ont	13,570
Canadian Steel Foundries, Montreal, Que	26,189
Cercast Incorporated, Montreal, Que	84,831
Cercor Incorporated, Toronto, Ont	7,620
Chroma Copy Canada Incorporated, Toronto, Ont	9,553
Clark Equipment of Canada Limited, St Thomas, Ont	1,703
Crane Foundry Limited, Cambridge, Ont	13,974
Dorr-Oliver Canada Limited, Orillia, Ont	2,340
Emhart Canada Limited, Belleville, Ont	1,561
Esco Limited, Vancouver, BC	1,176
Findlay Foundry, Carleton Place, Ont.	7,931
Founderie de Thetford, Thetford Mines, Que	2,269
Forano Incorporated, Plessisville, Que	3,058
Galtaco Incorporated, Brantford, Ont	4,015
International Malleable Iron Company, Guelph, Ont	1,137
Konmet Limited, Preston, Ont	1,667
Noranda Metal Industries Limited, Mont-Joli, Que	15,598
Rockwell International, Guelph, Ont	8,023
Shellcast Foundries, Longueuil, Que	83,719
Specialty Cast Metals Limited, Niagara Falls, Ont	11,103
Unitcast Canada Limited, Montreal, Que	3,122
Welmet Industries Limited, Welland, Ont	16,815
Western Foundry Limited, Wingham, Ont	27,164
Remissions of less than $1,000	8,232
	416,336

PC 1978—763, March 16, 1978, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

Sturdy Truck Body (1972) Limited, Kitchener, Ont	2,230
Remissions of less than $1,000	818
	3,048

PC 1978—842, March 23, 1978, remission of customs duties and sales tax on certain pleasure cruisers:

AFC Grew Incorporated, Penetanguishene, Ont	614,331
Canoe Cove Manufacturing Limited, Victoria, BC	84,711
Marineland Yacht Sales Limited, Richmond, BC	394,454
	1,093,496

PC 1978—1116, April 13, 1978, remission of customs duty on titanium anodes:

Chemetics International Limited, Vancouver, BC	114,663
CIL, Montreal, Que	122,866
Dow Chemical Canada Incorporated, Sarnia, Ont	411,364
Erco Industries Limited, Toronto, Ont	148,130
Erco Industries, Montreal, Que	36,567
FMC of Canada Limited, Squamish, BC	55,876
Kemanobel AB/Quenord Incorporated, Magog, Que	10,993
Quenord Chemicals Limited, Magog, Que	16,513
St Anne Chemical Company Limited, Nackawic, NB	33,021
Stanchem, Montreal, Que	51,011
Remissions of less than $1,000	959
	1,001,963

PC 1978—1136, April 13, 1978, remission of customs duty in respect of vessels chartered by CN Marine Corporation for the Atlantic Region Ferry Service:

Canadian National Railways, Moncton, NB	19,480

PC 1978—5/1188, April 13, 1978, remission of customs duty and sales tax paid or payable on Xenon Lighting equipment for use exclusively by the Niagara Falls Illumination Board, in the illumination of the falls at Niagara Falls, Ontario:

	$
Niagara Parks Commission, Niagara Falls, Ont	8,298

PC 1978—2644, August 23, 1978, order respecting the remission of customs duty on soluble coffee produced in countries entitled to the benefits of the General Preferential Tariffs:

Galbay and Company, Montreal, Que	9,002
General Foods Incorporated, Ville La Salle, Que	21,206
Hayter and Scandrett Limited, Toronto, Ont	2,903
Nabisco Brands Limited, Montreal, Que	2,222
Sandra Tea and Coffee, Mississauga, Ont	28,455
	63,788

PC 1978—2836, September 6, 1978, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

Remissions of less than $1,000	356

PC 1978—2837, September 6, 1978, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

Remissions of less than $1,000	689

PC 1978—3117, October 12, 1978, remission of customs duty and excise taxes on obsolete or surplus goods destroyed in Canada:

Remissions	4,108,825

PC 1978—7/3222, October 19, 1978, the remission of customs duty and sales tax on goods imported in connection with the acquisition of Armoured Vehicles and General Purpose defence supplies associated therewith:

Canadian Arsenals Limited, Ville Le Gardeur, Que	618,319
Department of National Defence, Trenton, Ont	14,829
General Motors of Canada Limited (Diesel Division) London, Ont	133,730
Linamar Machines, Ariss, Ont	1,064
Michelin Tires Canada Limited, St-Laurent, Que	58,292
Rank Precision Industries, Toronto, Ont	17,806
SCP Michelin, Montreal, Que	19,569
Remissions of less than $1,000	1,854
	865,463

PC 1978—3762, December 14, 1978, partial remission of customs duties, sales and excise taxes paid on parts, equipment and other items for use by Canadian Air Carriers providing international commercial air service:

Air Canada, Montreal, Que	361,206
Air Canada, Winnipeg, Man	169,097
Nordair, Montreal, Que	19,514
Remissions of less than $1,000	40
	549,857

PC 1978—3839, December 21, 1978, remission of customs duties, sales tax on specified commercial vehicles, parts and accessories and parts thereof:

Central Truck Body Company Limited, Weston, Ont	5,573

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

PC 1979—28, January 18, 1979, remission of customs duty and sales tax on certain goods imported to support the CP—140 Aurora aircraft:

	$
Aircraft Appliances and Equipment Limited, Brampton, Ont	2,603
CAE Electronics Limited, Montreal, Que	2,907
Electronic Wholesales, Verdun, Que	8,178
Entreprises d'Électricité JHT, Montreal, Que	7,646
Navair Limited, Toronto, Ont	2,434
Patlon Aircraft and Industries Limited, Toronto, Ont	5,691
Varian Canada Incorporated, Toronto, Ont	46,291
Westburne Industrial Limited, Toronto, Ont	2,084
Remissions of less than $1,000	1,035
	78,869

PC 1979—380, February 15, 1979, remission of customs duty on parts and accessories on parts thereof for specified commercial vehicles:

Canadian Disposal Equipment Company, Rexdale, Ont	69,392

PC 1979—395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations in connection with warranty or guaranty adjustments:

Department of National Defence, Medley, Alta	13,519
Remissions of less than $1,000	2,449
	15,968

PC 1979—11/1190, April 4, 1979, remission of the customs duty and sales tax paid or payable on motor vehicle parts and accessories and parts thereof:

Jeep Corporation, c/o Livingston Export Packaging Incorporated, London, Ont	10,320,214

PC 1979—3494, December 19, 1979, remission of customs duties on television chassis and components:

Electrohome Limited, Kitchener, Ont	668,098
Hitachi Sales Corporation, Pointe-Claire, Que	313,579
Matsushita Industrial Canada Limited, Toronto, Ont	2,006,525
RCA Limited, Prescott, Ont	2,890,901
RCA, Pointe-Claire, Que	77,224
Sanyo Canada, Ville Mont-Royal, Que	1,690,513
Remissions of less than $1,000	59
	7,646,899

PC 1980—200, January 14, 1980, remission of 1.4 per cent of the customs duties paid on goods enumerated in item 97007—1 of Schedule "B" to the Customs Tariff:

Remissions of less than $1,000	377

PC 1980—489, February 8, 1980, remission of the customs duty and sales tax on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Company:

BMW Distribution Eastern Canada Limited, Toronto, Ont	119,247

PC 1980—492, February 8, 1980, remission of customs duty and sales tax on automobiles of Fiat Canada:

Fiat Auto Canada Limited, Toronto, Ont	30,244

PC 1980—493, February 8, 1980, remission of customs duty and sales tax on automobiles of Mercedes Benz of Canada Limited:

	$
Mercedes Benz Canada Limited, Toronto, Ont	1,031,767

PC 1980—494, February 8, 1980, remission of customs duty and sales tax on automobiles of Nissan Automobile Company (Canada) Limited:

Nissan Auto Company Limited, New Westminster, BC	4,771

PC 1980—875, April 3, 1980, remission of customs duty on certain goods used in the production of components for certain aircraft:

Canadair St-Laurent, Que	2,031
Enheat Limited, Amherst, NS	7,856
Remissions of less than $1,000	83
	9,970

PC 1980—2/1035, April 17, 1980, remission of customs duty and sales tax paid on machinery and equipment imported into Canada:

Remissions of less than $1,000	238

PC 1980—7/1674, June 19, 1980, provides for the remission of customs duty and sales tax paid or payable on "printed material" imported into Canada by or on behalf of a "foreign carrier" for use exclusively in the promotion and operation of air services provided by the said carrier:

Air France Compagnie Nationale, Toronto, Ont	1,659
Air France, Montreal, Que	15,526
Air India, Mirabel, Que	2,187
Air Jamaican 1968 Limited, Toronto, Ont	4,975
Alitalia Airlines, Toronto, Ont	1,257
American Airlines Incorporated, Toronto, Ont	26,183
American Air Lines, Montreal, Que	2,051
British Airways (Pay Office), Toronto, Ont	22,815
British Airways, Vancouver, BC	3,615
British West Indian Airways, Toronto, Ont	3,716
CSA Czechoslovak Air Lines, Montreal, Que	1,551
Cansica, Montreal, Que	1,384
Cansica Services Incorporated, Mississauga, Ont	2,992
Cathay Pacific Airways Limited, Vancouver, BC	41,804
Delta Airlines, Montreal, Que	12,390
Eastern Airlines Incorporated, Toronto, Ont	61,356
Eastern Airlines, Montreal, Que	16,433
Eastern Airlines, Richmond, BC	2,970
Federal Express Corporation, Memphis, Tenn	19,889
Federal Express, Montreal, Que	5,597
Federal Express, Winnipeg, Man	1,414
Finnair (Finland), Toronto, Ont	11,484
Flying Tiger, Montreal, Que	1,389
Frontier Airlines Incorporated, Denver, Colo	1,145
Japan Airlines, Toronto, Ont	5,244
Japan Airlines, Vancouver, BC	4,835
KLM Royal Dutch Airlines, Dorval, Que	8,998
KLM Royal Dutch Airlines, Toronto, Ont	2,075
Lufthansa German Airlines, Toronto, Ont	4,391
Mexicana Airlines, Toronto, Ont	1,754
Northwest Airlines Incorporated, Vancouver, BC	2,545
Northwest Airlines, Winnipeg, Man	3,103
Pan American World Airways, Toronto, Ont	5,796
Quantas Airways Limited, Richmond, BC	3,459
Quantas Airways, Toronto, Ont	1,057
Republic Airlines Incorporated, Toronto, Ont	3,828

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Republic Airlines, Montreal, Que	6,654
Sabena Airlines, Mirabel, Que	3,877
Scandinavian Airlines, Port Coquitlam, BC	1,923
Swiss Air Transport, Mirabel, Que	3,579
US Air Incorporated, Montreal, Que	3,036
US Air Incorporated (USA), Toronto, Ont	21,016
United Airlines Incorporated Tax Department, Toronto, Ont	5,358
United Airlines Incorporated, Vancouver, BC	17,158
Western Airlines Incorporated, Vancouver, BC	12,784
Remissions of less than $1,000	20,268
	408,520

PC 1980—1677, June 19, 1980, remissions of customs duty on goods used in the manufacture of electronic subsystems for communication satellites for export:

Remissions of less than $1,000	702

PC 1980—2066, July 31, 1980, remission of customs duty and sales tax on automobiles of Canadian Honda Motor Limited:

Honda Canada Incorporated, Toronto, Ont	223,503

PC 1980—2751, October 16, 1980, remissions of customs duty and partial sales tax paid or payable in respect of front end wheel loaders and parts:

Caterpillar of Canada Limited, Mississauga, Ont	14,225,547
Caterpillar of Canada Limited, Montreal, Que	944,553
Caterpillar of Canada Limited, Pointe-Claire, Que	72,309
Caterpillar of Canada Limited, Vancouver, BC	2,202,513
Clark Equipment of Canada Limited, St Thomas, Ont	1,066,678
General Motors of Canada Limited, London, Ont	203,883
General Motors of Canada Limited, Oshawa, Ont	68,450
International Hough, Candiac, Que	63,970
International Hough, Dorval, Que	556,540
Remissions of less than $1,000	82
	19,404,525

PC 1980—2938, October 30, 1980, remission of customs duty on diesel engines and parts thereof for crawler loaders and crawler dozers:

Cummins Diesel Division of Cummins Quebec Limited, Fredericton, NB	3,949
R Angus Alberta Limited, Edmonton, Alta	53,901
Tractors and Equipment (1962) Limited, Fredericton, NB	25,064
Remissions of less than $1,000	802
	83,716

PC 1980—3160, November 27, 1980, remission of a portion of the customs duties, sales tax and excise taxes paid or payable on goods grown, produced or manufactured in New Zealand:

	$
Canada Feloriculture Limited, Surrey, BC	8,557
Canadian Exchange A Blade, Richmond, BC	1,878
Canterbury of New Zealand (Canada) Limited, Richmond, BC	16,371
Colin Campbell and Sons Limited, Vancouver, BC	36,386
DH Lisser Company, Montreal, Que	30,328
Fuller Tool Limited, St-Laurent, Que	9,359
Marquis of London Manufacturing (1979), Vancouver, BC	5,609
New Zealand Snuggly Wooly Company Limited, Vancouver, BC	1,649
Outlook Fashions Limited, Vancouver, BC	4,705
Ronald F Davenport, Vancouver, BC	1,239
Surfseeker Sportswear Limited, Vancouver, BC	2,447
Vancouver Suzuki, Vancouver, BC	1,614
Woolcare Canada Limited, Vancouver, BC	3,262
Remissions of less than $1,000	5,639
	129,043

PC 1981—578, March 5, 1981, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Remtec Incorporated:

Remtec Incorporated, Chambly, Que	27,540
Remissions of less than $1,000	1,635
	29,175

PC 1981—579, March 5, 1981, remissions of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated:

Les Forgons Transit, Montreal, Que	2,992

PC 1981—649, March 6, 1981, remission of sales tax on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad:

Kiewit Peter and Sons Company Limited, Toronto, Ont	1,431
Ministère des Transports/Service aérien, Ancienne-Lorette, Que	7,229
Québec Cartier Mining Company, Port Cartier, Que	104,487
Remissions of less than $1,000	1,255
	114,402

PC 1981—1/923, April 2, 1981, remission of customs duties paid or payable on material or components imported by CAE Electronics Limited:

CAE Electronics, Montreal, Que	15,895
Remissions of less than $1,000	37
	15,932

PC 1981—2/1071, April 16, 1981, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

Remissions of less than $1,000	69

PC 1981—3/1114, April 23, 1981, remission of customs duty and sales tax on television sets imported by Electrohome Limited:

Electrohome Limited, Toronto, Ont	597,172

PC 1981—1334, May 21, 1981, remission of customs duty on automobiles, parts and accessories and parts thereof of Aurora Cars, a Division of Grove Ridge Industries Limited:

Aurora Cars Division of Grove Ridge Incorporated, Richmond Hill, Ont	2,184
Remissions of less than $1,000	728
	2,912

PC 1981—1651, June 18, 1981, remission of customs duties, sales and excise taxes paid or payable by Westinghouse Canada Limited:

Westinghouse Canada Limited, Hamilton, Ont	13,810

PC 1981—2319, August 19, 1981, remission of customs duty and sales tax on automobiles of Toyota Canada Incorporation:

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Toyoto Canada Incorporated, Toronto, Ont	34,993

PC 1981—4/2723, October 8, 1981, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

Remissions of less than $1,000	231

PC 1981—7/2929, October 22, 1981, the customs duty paid or payable on not more than 538,300 discs of copper or copper alloy laminated to aluminum or aluminum alloy imported by Culinaire Housewares (Baie d'Urfé) Incorporated, Baie d'Urfé, Quebec, during the period commencing on January 1, 1979 and ending on May 1, 1982 for use in the manufacture of Lifestyle brand cookware:

Produits Ménagers Culinaires, Montreal, Que	5,523

PC 1982—52, January 14, 1982, remission of customs duties on lamp bulbs for Christmas lighting sets:

Les Produits Électriques, Montreal, Que	2,522
Produits Électriques Universal, Montreal, Que	2,062
	4,584

PC 1982—2/163, January 14, 1982, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

Remissions of less than $1,000	54

PC 1982—190, January 21, 1982, remission of customs duty on unfinished leather for use in the manufacture of finished garment leathers:

Amedy Trading, Montreal, Que	3,393
Cantan Leather Corporation, Montreal, Que	520,441
Cerro Leather Canada, Montreal, Que	43,211
Collis Leather Limited, Aurora, Ont	225,363
Copexim Incorporated, Montreal, Que	1,404
Entreprises P Boucher, Montreal, Que	8,453
Leatherhawk Industry, Vankleek Hill, Ont	21,983
Liberty Leather Corporation, Clovers Ville, Ont	44,078
Rodon Leather, Montreal, Que	69,188
Remissions of less than $1,000	309
	937,823

PC 1982—197, January 21, 1982, remission of duties, sales and excise taxes on certain imported goods transported into Canada by courier services:

Remissions of less than $1,000	27

PC 1982—2/724, March 4, 1982, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

Lamb Systems Group, formerly Fab-Tec Canada Limited, Windsor, Ont	71,747
Remissions of less than $1,000	130
	71,877

PC 1982—5/873, March 18, 1982, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

General Motors of Canada Limited, Oshawa, Ont	1,369

PC 1982—887, March 18, 1982, remission of customs duty on chemicals and photomasks used in the production of semiconductor devices imported by Mitel Corporation:

	$
Mitel Semi-Conductor Incorporated, Ottawa, Ont	131,123

PC 1982—890, March 18, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Bombardier Incorporated, Logistic Equipment Division:

Aviation Electric, Montreal, Que	4,908
Bombardier Incorporated, Valcourt, Que	2,995,226
Canadian Lukens Limited, Rexdale, Ont	1,185
Canrep Incorporated, Montreal, Que	15,961
Farr Incorporated, Montreal, Que	6,427
GM Associates Limited, Cooksville, Ont	6,557
Hayes-Dana Incorporated, St Catharines, Ont	24,820
Kralinator Filters Division, Cambridge, Ont	3,342
Patlon Aircraft and Industries, Mississauga, Ont	2,942
Rockwell International of Canada Limited, Tilbury, Ont	1,181,194
Tri-County Tube Corporation Limited, Rothwell, Ont	2,218
Remissions of less than $1,000	4,666
	4,249,446

PC 1982—993, April 1, 1982, remission of customs duty and sales tax on goods imported in connection with the CF-18 Hornet Aircraft:

Aviation Electric, St-Laurent, Que	122,694
CAE Electronics Limited, Montreal, Que	12,685
Canadair, St-Laurent, Que	3,777
Canadian General Electric Company, Toronto, Ont	496,098
Department of National Defence, Lancaster Park, Alta	131,750
Department of National Defence, Medley, Alta	46,492
Department of National Defence, Ottawa, Ont	461,885
Electronic Wholesales Company, Montreal, Que	2,838
Entreprises Electriques JHT, Montreal, Que	3,301
ES Stephenson Company Limited, Saint John, NB	5,697
IM P Group Limited, Hammonds Plains, NS	335,414
FWD Corporation Limited, Kitchener, Ont	51,853
Garrett Manufacturing Limited, Toronto, Ont	22,745
Hawker Siddeley Canada Limited, Toronto, Ont	3,585
Intra Accoustics Company Limited, Montreal, Que	4,451
Intra Accoustics Company Limited, Toronto, Ont	31,334
La Metalurgie General Limitée, Montreal, Que	2,550
Leigh Instruments, Carleton Place, Ont	158,790
Patlon Aircraft and Industries Limited, Toronto, Ont	7,497
Sperry Gyroscope, Rockland, Ont	42,435
Sterling Aircraft Product Limited, Toronto, Ont	2,077
Tektronix Canada Incorporated, Barrie, Ont	1,376
Truway Metal Works, Montreal, Que	1,498
Wackid Radio, Ottawa, Ont	1,157
Remissions of less than $1,000	5,480
	1,959,459

PC 1982—1164, April 22, 1982, remission of customs duties on certain goods from the People's Republic of China:

Acme Ruler Company Limited, Mount Forest, Ont	5,159
American Eastern Thread, Montreal, Que	1,616
Anshell Industries, Montreal, Que	9,740
Artel Manufacturing Company Limited, Montreal, Que	2,426
Buffalo East Cantra, Montreal, Que	5,059
C and T Arts and Trading Company, Vancouver, BC	3,654
CK Kung Porcelain Company Limited, Vancouver, BC	3,519
Cabrelli, Montreal, Que	1,332
Canan International Trade, Toronto, Ont	19,516
Cathay Importers, Vancouver, BC	16,205
Chung Wah Discount Centre Limited, Vancouver, BC	1,812
Circles Sales and Import, Montreal, Que	5,725
Dat Shing Trading Company Limited, Vancouver, BC	1,523

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Djawa Pacific Enterprises Limited, Vancouver, BC	46,292
Douglass PK Company Limited, Toronto, Ont	7,732
East West Gift Centre, Vancouver, BC	3,688
Flamcan Incorporated, Montreal, Que	2,826
Garant Incorporated, St-François, Que	1,114
Gemma Sacs, Montreal, Que	4,392
Genfoot Incorporated, Montreal, Que	18,146
Gifts N Such Limited, Toronto, Ont	2,577
Gifts Oriental Limited, Toronto, Ont	2,197
Glo-Belle Accessories Company, Montreal, Que	6,931
Globe Basket Ware Limited, Montreal, Que	1,557
Hitachi (HSC) Canada Incorporated, Pointe-Claire, Que	5,535
Joe Nadler and Sons, Montreal, Que	3,415
John Watson Limited, Vancouver, BC	4,616
K-Mart Canada Limited, Vancouver, BC	6,622
Kingsley and Keith Canada Incorporated, Toronto, Ont	4,920
La Cie Artel, Montreal, Que	5,144
Le Kiu Importing Company Limited, Vancouver, BC	1,253
Lee and Man Manufacturing Limited, Vancouver, BC	3,508
Les Importations Sacsibo Incorporated, Montreal, Que	7,238
Les Sacs à Main Mine Incorporated, Montreal, Que	3,288
Mena Handbags Incorporated, Montreal, Que	5,757
Metropolitain Jobbing Limited, Montreal, Que	11,150
Noma Lites Canada Limited, Scarborough, Ont	2,064
Pacific Pants, Montreal, Que	3,139
Rainee Manufacturing Products Limited, Toronto, Ont	8,134
Rattana Trading Company, Vancouver, BC	5,599
S and D Sales Limited, Downsview, Ont	4,441
Sang Cheung Limited, Vancouver, BC	2,370
Sim Lee Yuen (1956) Limited, Vancouver, BC	3,263
Star Light International Limited, Vancouver, BC	1,292
Stella Handbags, Montreal, Que	26,964
Telio and Cie Company, Montreal, Que	1,106
Ugosac Import Limited, Montreal, Que	2,247
Van Roy Industries Limited, Vancouver, BC	1,244
Venito Imports Limited, Montreal, Que	23,280
Virgo J and T Imports Limited, Toronto, Ont	3,583
Western Imperial Distributors, Vancouver, BC	1,039
White Rose Nurseries Limited, Toronto, Ont	2,285
Wickerworks and Gifts, Toronto, Ont	1,864
Woodwards Stores, Vancouver, BC	9,923
Yuen Fong Company Limited, Vancouver, BC	15,916
Remissions of less than $1,000	17,015
	373,952

PC 1982—1338, May 6, 1982, remission of customs duty on fresh asparagus imported during 1982 for processing:

Snowcrest Packers Limited, Montreal, Que	2,854

PC 1982—5/1702, June 3, 1982, remission of customs duties paid or payable on three electronic power conditioning units manufactured by GEC rectifiers of Stafford, England imported by Urban Transportation Development Corporation Limited for use in rapid transit vehicles:

GEC Canada Limited, Toronto, Ont	2,153

PC 1982—1717, June 10, 1982, remission of customs duties on certain implants for use in fattening cattle:

	$
Animal Health Supplies, Regina, Sask	15,527
Canada Packers Company, St-Hyacinthe, Que	1,366
Canada Packers Incorporated, Calgary, Alta	23,007
Canada Packers Incorporated, Toronto, Ont	3,310
Canada Packers Limited, St Marys, Ont	8,254
Dominion Vet Labs Limited, Winnipeg, Man	2,214
Eli Lilly and Company (Canada) Limited, Scarborough, Ont	93,397
Farmix Limited, Mitchell, Ont	8,856
Kane Veterinary Supplies Limited, Edmonton, Alta	14,286
Masterfeeds, Owen Sound, Ont	3,708
Province Live Stock Supply Limited, Lethbridge, Alta	2,401
Province of Manitoba, Winnipeg, Man	4,802
Steere Enterprises Limited, Vancouver, BC	7,171
Syntex Agri Business Limited, Mississauga, Ont	95,105
United Farmers of Alberta, Calgary, Alta	29,121
United Co-op of Ontario, Guelph, Ont	11,629
Remissions of less than $1,000	933
	325,087

PC 1982—4/1768, June 17, 1982, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

Lamb Systems Group, Windsor, Ont	5,015
Spun Steel Limited, Strathroy, Ont	7,744
	12,759

PC 1982—1872, June 23, 1982, remission of customs duties on certain books and printed matter:

Remissions	20,220,775

PC 1982—1893, June 23, 1982, remission of customs duties, sales and excise taxes on goods imported into Canada by scientific expeditions in substitution therefore:

Georgia Institute of Technology, Hamilton, Ont	74,113
University of Kansas Centre for Research Incorporated, Lawrence, Kansas	7,928
Remissions of less than $1,000	591
	82,632

PC 1982—1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engine, Canadian flight simulators and parts thereof, repaired abroad, in substitution therefore:

Burns Foods Limited, Calgary, Alta	90,490
Burns Meats Limited, Calgary, Alta	72,000
Hayes-Dana Incorporated, St Catharines, Ont	351,371
Interprovincial Pipeline, Calgary, Alta	497,813
Mobil Oil Canada Limited, Calgary, Alta	2,054
Nova An Alberta Corporation, Calgary, Alta	933,445
Pacific Western Airlines, Richmond, BC	65,646
Quebec North Shore and Labrador, Montreal, Que	2,197
West Fraser Timber Company Limited, Richmond, BC	135,970
Remissions of less than $1,000	10,826
	2,161,812

PC 1982—2182, July 22, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Funcraft Vehicles (1981) Limited:

Funcraft Vehicles Limited, Cambridge, Ont	4,945

PC 1982—5/2199, July 22, 1982, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

Rockwell International of Canada Limited, Windsor, Ont	5,434

PC 1982—2261, July 29, 1982, remission of customs duty on polyvinyl chloride/acrylonitrile-butadiene-styrene thermoforming material for use in the manufacture of motor vehicle parts:

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Davidson Rubber Company Limited, Toronto, Ont	8,181

PC 1982—2262, July 29, 1982, remission of customs duty and sales tax on communications equipment for the Region Operations Control Centres military surveillance system:

BC Telephone Company, Vancouver, BC	1,658
Bell Canada, Toronto, Ont	93,440
Canadian National Railways, Toronto, Ont	2,096
NB Telephone Company Limited, Saint John, NB	7,103
Quebec Téléphone, Sept-Îles, Que	1,693
Saskatchewan Telecommunications, Regina, Sask	9,019
Remissions of less than $1,000	135
	115,144

PC 1982—2266, July 29, 1982, remission of customs duty and sales tax on automobiles of Subaru Auto Canada Limited:

Subaru Auto Canada Limited, Richmond, BC	3,886

PC 1982—2477, August 18, 1982, remission of customs duty on equipment for use by Mitel Corporation in the design, development, testing or manufacture of semiconductor devices:

Mitel Corporation, Montreal, Que	239,930
Remissions of less than $1,000	31
	239,961

PC 1982—2623, September 3, 1982, the remission of customs duty and sales tax on sewing machines imported by Singer Company of Canada Limited:

Singer Company, St-Jean, Que	531,493

PC 1982—2637, September 3, 1982, remissions of customs duty and sales tax on buses, parts and accessories and parts thereof of Superior Bus Manufacturing Limited:

Superior Bus Manufacturing Limited, Morris, Man	27,807
Remissions of less than $1,000	449
	28,256

PC 1982—3/2721, September 3, 1982, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

Remissions of less than $1,000	77

PC 1982—2981, September 30, 1982, remission of customs duties on certain grinding machines imported by or on behalf of the Wilson Machine Company Limited, LaSalle, Que:

B Elliott Canada, LaSalle, Que	41,160

PC 1982—3142, October 14, 1982, remissions of customs duties on North Pacific Alaskan fur Sealskins:

Arness Fur Incorporated, Montreal, Que	2,174
Glassman and Maislin Fur, Montreal, Que	7,718
Harry Richer Furs, Montreal, Que	1,231
Hudson's Bay Company, Rexdale, Ont	7,392
L Hendelman Fur, Montreal, Que	1,489
New York Fur Company Limited, Toronto, Ont	2,343
Victor Goodman Limited, Toronto, Ont	4,553
Yarrow Furs, Montreal, Que	3,786
Remissions of less than $1,000	3,962
	34,648

PC 1982—3143, October 14, 1982, remission of customs duty and sales tax on cables and related goods for use in transmitting power between the British Columbia mainland and Vancouver Island:

	$
Societa Cavi Pirelli SPA, Milan, Italy	3,642,815
Standard Telefon Og Kabel Fabrik A/S, Oslo, Norway	10,187,790
	13,830,605

PC 1982—3144, October 14, 1982, remission of customs duty on rotogravure printing rolls imported by DOMCO Industries Limited, Farnham, Que:

DOMCO Industries Limited, Montreal, Que	7,345

PC 1982—3/3156, October 14, 1982, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

Chrysler Canada Limited, Windsor, Ont	968,447

PC 1982—3201, October 21, 1982, remission of customs duties on processed almonds and pistachios:

Adams Brands, Vancouver, BC	43,616
BMP Import/Export Incorporated, Lachine, Que	16,146
Canadian Pacific Airlines Limited, Vancouver, BC	1,130
Collective Resources and Service Workers Co-operative, Vancouver, BC	1,085
F Archibald Brokerage, Winnipeg, Man	6,368
G Stephen Webster Limited, Vancouver, BC	1,472
Galloway's Specialty Foods, Vancouver, BC	2,349
General Foods Incorporated, Trenton, Ont	1,384
General Foods Limited, Cobourg, Ont	6,726
John Vince Foods Limited, Downsview, Ont	3,593
Laura Secord Limited, Scarborough, Ont	7,904
Loblaws Limited, Mississauga, Ont	1,052
Lucerne Foods Limited, Winnipeg, Man	5,006
MacLean-Wright Company Limited, Toronto, Ont	1,422
Main Importing Grocery Company, Montreal, Que	1,465
Nabisco Brands Limited, Toronto, Ont	18,037
North America Impex, Willowdale, Ont	1,279
RC Purdy Chocolates Limited, Vancouver, BC	9,730
Silverwood Dairies Limited, Peterborough, Ont	1,164
Sun Nutritional Products Incorporated, Thornhill, Ont	1,118
Tenneco West Incorporated, Toronto, Ont	20,635
Trophy Foods Limited, Brampton, Ont	6,875
Trophy Nuts Limited, Bramalea, Ont	38,330
Wander Foods, Toronto, Ont	9,405
Warner-Lambert Canada Incorporated, Toronto, Ont	132,991
Remissions of less than $1,000	34,853
	375,135

PC 1982—3315, October 28, 1982, remission of customs duty, sales and excise taxes paid on goods damaged, deteriorated or destroyed prior to release of the goods from customs control:

Remissions of less than $1,000	10,066

PC 1982—3470, November 18, 1982, remission of customs duty on goods used in the manufacture of satellites and satellite subsystems for export:

Antech Antenna Technologies, Pointe-Claire, Que	1,955
Com Dev Limited, Cambridge, Ont	284,796
Fleet Industries Division Ronyx Corporation Limited, Fort Erie, Ont	20,550
Hewlett Packard, Pointe-Claire, Que	1,117
Spar Aerospace Limited, Kanata, Ont	839,886
Spar Aerospace Limited, Shirley's Bay, Ont	116,869
Spar Aerospace Products Limited, Ste-Anne-de-Bellevue, Que	328,555

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Spar Aerospace Products, Toronto, Ont	766,665
Spar Aerospace, St-Laurent, Que	1,493,342
Westburne Industrial Enterprises Limited, Mississauga, Ont	3,356
Remissions of less than $1,000	2,046
	3,859,137

PC 1982—3668, December 2, 1982, remission of customs duty on certain fruits and vegetables imported for processing:

Berryland Canning Company Limited, Maple Ridge, BC	15,909
David Lord Limitée, Montreal, Que	40,914
Remissions of less than $1,000	515
	57,338

PC 1982—3822, December 9, 1982, remission of customs duty on certain goods used in the production of components for certain aircraft:

AC Impact Industries, Dorval, Que	6,825
Boeing Commercial Airplane, Seattle, Wash	2,548
Boeing of Canada Limited, Arnprior, Ont	11,320
Boeing of Canada Limited, Winnipeg, Man	810,437
Canadair, St-Laurent, Que	86,817
Enheat Limited, Amherst, NS	6,257
Fell-Fab International Incorporated, Hamilton, Ont	45,329
Fleet Industries, Fort Erie, Ont	58,229
Gamma Romont Incorporated, St-Hyacinthe, Que	1,951
Mantegna Incorporated, Montreal, Que	6,170
McDonnell Douglas Canada Limited, Mississauga, Ont	253,699
McDonnell Douglas Corporation, St Louis, Mo	1,044
Pacific Western Airlines, Vancouver, BC	5,894
West Heights Manufacturing Incorporated, Kitchener, Ont	2,907
Wright Canvas, Montreal, Que	17,296
Remissions of less than $1,000	1,212
	1,317,935

PC 1982—7/3902, December 16, 1982, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

National Auto Radiator Company Limited, Windsor, Ont	3,234
Windsor Bumper Division of Gulf and Western Limited, Windsor, Ont	2,346
Remissions of less than $1,000	1,228
	6,808

PC 1982—3941, December 23, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Commercial Vans Incorporated:

Transport Refrigeration Limited, Mississauga, Ont	4,519

PC 1982—3943, December 23, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Red Top Equipment Company Limited:

Red Top Equipment Company Limited, Orillia, Ont	17,619

PC 1982—10/3998, December 23, 1982, remission of customs duties and taxes paid on machinery equipment imported by various companies:

	$
Canadian Car Division (Hawker-Siddeley), Thunder Bay, Ont	30,000
Windsor Bumper Division Gulf and Western, Windsor, Ont	1,752
Remissions of less than $1,000	209
	31,961

PC 1983—30, January 13, 1983, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of George C Loerr Body and Trailer Company:

Remissions of less than $1,000	495

PC 1983—189, January 27, 1983, remission of customs duties on certain products:

FMH Canada Limited, Toronto, Ont	2,263
Pony Sporting Goods Limited, Toronto, Ont	2,174
Remissions of less than $1,000	1,760,321
	1,764,758

PC 1983—21/319, February 3, 1983, remission of the customs duty paid or payable on a Varian Model 2200 Series Spectrophotometer imported by or on behalf of Hamilton Civic Hospitals, Hamilton, Ont:

Varian Canada Incorporated, Georgetown, Ont	1,016

PC 1983—366, February 10, 1983, remission of customs duty on certain netting:

Aliments Terra Incorporated, St-Lin, Que	1,287
Bay Mills Limited, Toronto, Ont	2,111
Pulpit Rock Mushroom Company, Hamburg, Penn	6,575
Remissions of less than $1,000	1,887
	11,860

PC 1983—448, February 17, 1983, remission of customs duties on linerboard and solid bleached boxboard:

American Can Canada Incorporated, Brampton, Ont	2,072
CIP, Lachine, Que	1,534
Consolidated Bathurst, Montreal, Que	16,763
Consolidated Bathurst Paper Sales Limited, Rexdale, Ont	6,649
Dixie Canada Incorporated, Brampton, Ont	5,677
Esselte Pendaflex Canada Incorporated, Richmond, BC	3,220
Howell Packaging Division of Dover Industries, Burlington, Ont	3,032
Lawson Packaging, Montreal, Que	1,600
MacMillan Bloedel Limited, Vancouver, BC	19,691
MacMillan Bloedel Packaging Division, Winnipeg, Man	6,425
National Paperbox Division Somerville Belkin, Vancouver, BC	45,381
Plastic and Papers Sales, Montreal, Que	3,717
Rolph Clarkstone, Montreal, Que	6,220
Somerville Belkin Industries Limited, London, Ont	13,004
Somerville Belkin Industries Limited, Winnipeg, Man	18,863
Somerville Belkin Industries, Montreal, Que	13,586
Somerville Belkin Industries, Vancouver, BC	9,365
Remissions of less than $1,000	34,858
	211,657

PC 1983—10/589, February 24, 1983, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

Chrysler Canada Limited, Windsor, Ont	32,990
Firestone Steel Products of Canada Limited, London, Ont	2,483
Highway Stamping Limited, Windsor, Ont	2,539
Windsor Bumper Division Gulf and Western Canada Limited, Windsor, Ont	3,142
	41,154

PC 1983—590, February 24, 1983, remission of customs duty on lamp bulbs for Christmas lighting sets:

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Alderbrooke Industries, Downsview, Ont	5,901
Les Produits Électriques Universal, Montreal, Que	20,672
Noma Industries Limited, Toronto, Ont	190,886
Noma Industries, Montreal, Que	7,891
Noma Lites Canada Limited, Scarborough, Ont	15,828
Yuletide Enterprises Canada, Montreal, Que	1,620
Remissions of less than $1,000	295
	243,093

PC 1983—6/652, March 3, 1983, remission of the customs duty, sales and excise taxes paid or payable during the period October 1, 1982 to September 30, 1983, on articles and samples of merchandise temporarily imported for the purpose of being photographed for use in brochures, catalogues and other advertising material for export:

Pringle and Booth Limited, Toronto, Ont	1,896

PC 1983—698, March 10, 1983, provides for the remission of customs duty paid or payable on potatoes imported for use in the manufacture of potato chips:

Frito Lay Canada Limited, Beauce, Que	9,087
Hostess Food Products Limited, Taber, Alta	1,388
Humpty Dumpty Foods Limited, Lachine, Que	3,843
Humpty Dumpty Foods, Rexdale, Ont	5,193
Laurentide Potato Chips, Laval, Que	2,434
Nalley's Limited, Vancouver, BC	12,670
Old Dutch Foods Limited, Calgary, Alta	25,213
Yum Yum Potato Chips Incorporated, Warwick, Que	2,734
Yum Yum Potato Chips, Montreal, Que	7,065
Remissions of less than $1,000	751
	70,378

PC 1983—748, March 11, 1983, remission of the customs duty and part of the sales tax on a fabric roof imported by British Columbia Place:

Devens Corning Contracting Limited, Edmonton, Alta	90,694
Remissions of less than $1,000	966,132
	1,056,826

PC 1983—845, March 24, 1983, remission of customs duty on fresh asparagus imported during 1983 for processing:

Campbell Soup, Toronto, Ont	24,503
David Lord Limitée, St-Jean, Que	23,340
Fraser Valley Frosted Foods, Chilliwack, BC	17,569
Snowcrest Packers Limited, Langley, BC	4,143
Snyder and Sons Limited, Bedford, Que	51,874
Weils Food Processing, Wheatley, Ont	27,468
	148,897

PC 1983—942, March 31, 1983, remission of customs duty and sales tax on satellite signal scramblers and descramblers for use in television and radio broadcasting:

Canadian Satellite Communications Incorporated, Toronto, Ont	87,817
White Radio, Burlington, Ont	864,106
	951,923

PC 1983—946, March 31, 1983, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Triangle Truck Equipment Limited:

	$
Triangle Truck Equipment Limited, Waterloo, Ont	2,499

PC 1983—947, March 31, 1983, remission of the customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Childs Truck Bodies Limited:

Childs Truck Bodies Limited, Stoney Creek, Ont	3,310

PC 1983—1436, May 12, 1983, remission of customs duty on certain fruits and vegetables imported for processing:

Campbell Soup Company Limited, Listowel, Ont	17,518
Canadian Canners Limited, Montreal, Que	2,216
Canadian Canners Limited, Penticton, BC	1,223
Fraser Valley Frosted Foods Limited, Chilliwack, BC	9,282
Produits Mrs Whytes Incorporated, Montreal, Que	2,509
Snyder and Sons Limited, Bedford, Que	74,632
Strub Brothers, Dundas, Ont	4,060
York Farms Limited, Toronto, Ont	24,093
Remissions of less than $1,000	746
	136,279

PC 1983—1437, May 12, 1983, remission of the customs duty on replacement dielectric fluids for transformers:

Ferranti-Packard Transformers, St Catharines, Ont	4,643

PC 1983—1438, May 12, 1983, remission of customs duty and sales tax on automobiles, parts and accessories and parts thereof of Aurora Cars Limited:

Aurora Cars Limited, Toronto, Ont	170,854
Grove Ridge Industries Limited, Toronto, Ont	95,751
Jaguar Canada Incorporated, Toronto, Ont	2,503
	269,108

PC 1983—1439, May 12, 1983, remission of customs duty and sales tax on buses, parts and accessories and parts thereof of Girardin Vehicles Industries:

Garage Girardin Limitée, Cambridge, Ont	35,939
Remissions of less than $1,000	101
	36,040

PC 1983—6/1473, May 19, 1983, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

Central Stamping Limited, Windsor, Ont	1,120
F Jos Lamb Company Limited, Windsor, Ont	23,613
General Motors of Canada Limited, Windsor, Ont	125,309
Hendrickson Manufacturing Canada Limited, Stratford, Ont	6,225
Lamb Systems Group, Windsor, Ont	97,685
Reliable Fur Dressers, Toronto, Ont	37,866
Rockwell International of Canada Limited, Bracebridge, Ont	2,124
Tri-Way Machine Company Limited, Windsor, Ont	5,749
Remissions of less than $1,000	1,151
	300,842

PC 1983—1499, May 19, 1983, remission of customs duty and sales tax on automobiles of Volkswagen Canada Limited:

Volkswagen Canada Incorporated, Toronto, Ont	2,447,885

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

PC 1983—3/1519, May 26, 1983, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

	$
SKD Manufacturing Company Limited, Amherstburg, Ont	17,357

PC 1983—5/1519, May 26, 1983, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

Diesel Division General Motors of Canada, London, Ont	80,995

PC 1983—4/1665, June 2, 1983, remission of the customs duty paid or payable under Schedule A of the Customs Tariff on helicopter immersion suits, for use during the transport of workers between Canadian ports and oil drilling rigs located offshore:

Safety Offshore Services, St John's, Nfld	66,990

PC 1983—2037, June 30, 1983, remission of customs duty and sales tax on goods imported for use in the ANZCAN Telecommunications System:

Teleglobe Canada, Port Alberni, BC	762,596

PC 1983—3/2052, July 7, 1983, remission of customs duty on sodium hydrosulphide:

Mines Noranda Limitée, Murdochville, Que	48,432

PC 1983—2067, July 7, 1983, remission of customs duty and sales tax on automotive machinery and equipment imported into Canada by certain specified companies:

General Motors of Canada Limited, Oshawa, Ont	151,502
General Motors of Canada Limited, Windsor, Ont	191,166
Remissions of less than $1,000	82
	342,750

PC 1983—2336, July 27, 1983, provides for the remission of customs duty paid or payable on perfluorinated Ion Exchange Membranes:

Remissions of less than $1,000	118

PC 1983—2333, July 27, 1983, remission of customs duty, sales and excise taxes and excise duties on goods imported by visiting forces personnel:

Remissions of less than $1,000	72

PC 1983—2340, July 27, 1983, remission of customs duty and sales tax on the duty paid or payable by Bastos du Canada Limitée on importations of cigarette filters:

Bastos Limitée, Montreal, Que	108,788

PC 1983—2525 dated August 10, 1983, provides for the remission of customs duty on spirits, wine or flavoring materials having a spirit content, imported for the purpose of being blended in a distillery with spirits in bond:

	$
Alberta Distillers Limited, Burlington, Ont	275,808
Corby Distilleries Limited, Corbyville, Ont	3,672
Distillerie Dumont Limitée, Rougemont, Que	104,063
Gilbey Canada Limited, Toronto, Ont	5,906
McGuiness Distillers Limited, Weyburn, Sask	126,773
Meaghers, Montreal, Que	713,910
Melville, Chomedey Laval, Que	155,690
Morrison Distillers Limited, Guelph, Ont	132,171
Potter Distilleries Limited, Langley, BC	1,527,295
Rieder Distillery Limited, Grimsby, Ont	385,914
Schenley, Montreal, Que	6,482
Seagram, La Salle, Que	6,301,397
Remissions of less than $1,000	263
	9,739,344

PC 1983—2797, September 15, 1983, remission of customs duty and the sales tax on the duty in respect of xenon lighting equipment for use by the Niagara Falls Illumination Board in illuminating the falls at Niagara Falls:

Niagara Parks Commission, Niagara Falls, Ont	4,988

PC 1983—9/2948, September 22, 1983, remission of the customs duty paid or payable in respect of the temporary importation into Canada of the foreign flag vessel D/S Petrel for use as a training school during May of 1983:

Canterrs Energy Limited, St John's, Nfld	27,562,500

PC 1983—2988, September 29, 1983, remission of customs duty on materials and components imported by Bristol Aerospace Limited, Winnipeg, Manitoba, for use in the manufacture of Black Brant Upper Atmosphere Research Vehicles:

Bristol Aerospace Limited, Winnipeg, Man	281,709

PC 1983—2989, September 29, 1983, remission of customs duty and sales tax on automotive machinery and equipment imported into Canada by certain specified companies:

Bendix HVSG, London, Ont	5,762
Chrysler Canada Limited, Windsor, Ont	898,473
Remissions of less than $1,000	498
	904,733

PC 1983—3136, October 6, 1983, remission of customs duty on coated steel drums for packing tomato paste:

HJ Heinz Company of Canada Limited, Leamington, Ont	19,861

PC 1983—3137, October 6, 1983, remission of customs duty on certain vegetables imported for processing:

Carnation Foods Company Limited, Toronto, Ont	12,373
Snyder and Sons Limited, Quebec, Que	71,046
	83,419

PC 1983—3138, October 6, 1983, remission of customs duty and part of the sales tax on official airline guide catalogues imported by Professional Courier Limited, Mississauga, Ont:

Professional Courier Limited, Mississauga, Ont	31,851
General Motors of Canada Limited, Oshawa, Ont	15,900
	47,751

PC 1983—6/3294, October 20, 1983, remissions of the customs duty paid or payable under Schedule A of the Customs Tariff on helicopter immersion suits, imported between September 1, 1982 and June 30, 1983, for use during the transport of workers between Canadian ports and oil drilling rigs located offshore:

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Marine Equipment Limited, Halifax, NS	7,013

PC 1983—3413, November 3, 1983, remission of customs duty and sales tax on automotive machinery and equipment imported into Canada by certain specified companies:

Budd Canada Incorporated, Kitchener, Ont	6,693
Central Stampings Limited, Windsor, Ont	2,087
Chrysler Canada Limited, Windsor, Ont	594,387
Diesel Division General Motors of Canada Limited, London, Ont	1,207
Falcon Tool and Die Limited, Windsor, Ont	3,725
General Motors of Canada, Windsor, Ont	9,471
X-Mation Tool Company of Canada Limited, Windsor, Ont	6,197
Remissions of less than $1,000	1,263
	625,030

PC 1983—3414, November 3, 1983, remission of customs duty on shade fabrics imported for use in growing horticultural crops:

Chai Na Ta Ginseng, Surrey, BC	11,762

PC 1983—3532, November 17, 1983, remission of customs duties on certain implants for use in fattening cattle:

Syntex Agri Business Limited, Montreal, Que	5,923

PC 1983—4/3646, November 17, 1983, remission of the customs duty, sales and excise taxes paid or payable on a mobile home, serial number V I 35311, imported at Windsor, Ontario, on entry number C200071, dated April 8, 1983:

Remission of less than $1,000	306

PC 1983—3663, November 24, 1983, remission of customs duty on radio reference commercials and a portion of the sales tax on radio and television reference commercials:

Remissions of less than $1,000	1,892

PC 1983—3768, November 30, 1983, remission of customs duty and sales tax on electronic carillons and accessories imported for use in churches:

Remission of less than $1,000	438

PC 1983—3/3993, December 1983, remission of customs duties, sales and excise taxes paid or payable on television and radio equipment temporarily imported into Canada to the Canadian Broadcasting Corporation to provide coverage of the 1983 Universiade Games, Edmonton, and the 1983 World Council of Churches Convention, Vancouver:

CBC Corporation, Montreal, Que	115,100

PC 1984—55, January 11, 1984, authorized remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

	$
Budd Canada Incorporated, Kitchener, Ont	61,041
Chrysler Canada Limited, Windsor, Ont	4,169
Windsor Bumper Division Gulf and Western, Windsor, Ont	1,343
Remissions of less than $1,000	1,165
	67,718

PC 1984—233, January 26, 1984, authorized remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

Budd Head Treating Limited, Windsor, Ont	1,659

PC 1984—234, January 26, 1984, remission of sales tax and penalty applicable thereto paid or payable in respect of the publication, prior to October 29, 1980, of "Real Estate Victoria":

EW Bickle Limited, Courtenay, BC	71,096
Monday Publications Limited, Victoria, BC	41,633
	112,729

PC 1984—4/567, February 16, 1984, remission of sales tax and penalty applicable thereto in favour of:

Millie's Professional Job Printing Limited, St John's, Nfld	7,137
	218,422,367
Total Customs and Excise	***824,901,351***

Other remissions were granted as follows:

PC 1945—88/2969, April 25, 1945, remission of excise taxes paid or payable by the Governor General.

PC 1954—26/1904, December 8, 1954, remission granted to members of NATO on automobiles purchased in Canada.

PC 1966—545, March 23, 1966, remission of excise taxes on Canadian engines returned to Canada after having been exported for repair purposes.

PC 1972—1244, June 6, 1972, remission of customs duties and excise taxes on certain goods imported through customs postal branches.

PC 1973—228, January 30, 1973, remission of sales tax on domestically manufactured aircraft used for demonstration to prospective customers.

PC 1973—745, March 27, 1973, remission of customs duties and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in Schedule "A" to the order.

PC 1974—1/1188, May 30, 1974, remission of the customs duties paid or payable on nylon staple fibres for use in the manufacture of moulded car mats to be supplied as original equipment parts to the Canadian automobile manufacturers.

PC 1974—2246, October 8, 1974, remission of excise taxes payable by diplomats and others representing another country.

PC 1974—2523, November 19, 1974, remission of customs duties and excise taxes paid or payable on commercial samples temporarily imported for exhibition or demonstration.

PC 1975—287, February 11, 1975, partial remission of sales tax on aircraft temporarily exported from Canada in fulfillment of a contract for commercial air service.

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Concluded*

PC 1976—957, April 27, 1976, remission of sales and excise taxes on imported aircraft used for demonstration to prospective customers.

PC 1976—1930, July 27, 1976, remission of customs duties and excise taxes underpaid due to Customs entry error.

PC 1976—17/3066, December 9, 1976, remission of air transportation tax paid or payable in accordance with Part II of the Excise Tax Act with respect to the transportation of United States personnel to or from the joint Canada, United States defence project "Dew Line" for the purpose of its construction, maintenance or operation.

PC 1978—1412, April 27, 1978, remission of fifty per cent of the sales tax paid or payable on certain scales capable of being converted to metric, imported or sold during the period beginning April 1, 1977 and ending June 30, 1981.

PC 1978—2023, June 22, 1978, remission of customs duties and excise taxes on vehicles and baggage temporarily imported by non residents.

PC 1978—2963, September 27, 1978, remission of sales and excise taxes on motor vehicles purchased or imported by diplomatic and other representatives of foreign countries without payment of sales and excise taxes and after two years diverted to taxable use.

PC 1978—3279, October 26, 1978, remission of penalties of less than $10 in respect of late payment of tax imposed under Part III, IV or V of the Excise Tax Act.

PC 1982—2622, September 3, 1982, remission of fifty per cent of the sales tax paid or payable on certain retail scales capable of being converted to metric, imported or sold during the period beginning July 1, 1981 and ending December 31, 1983.

PC 1983—3776, November 30, 1983, remission of air transportation tax on transportation beginning and ending outside Canada that does not include an intermediate stop in Canada other than a transfer stop or a technical landing.

$

TAXATION

Remissions of income tax:

Algoma Central Railway

PC 1984—245 January 26, 1984 authorized the remission of income tax payable for the 1972-1977 taxation years in respect of contributions paid into a group sickness or accident insurance plan which were considered by the employer to be taxable benefits to the employees. In 1982 it was determined that these contributions did not give rise to taxable benefits. Consequently, Revenue Canada Taxation reassessed the affected employees for 1978 to 1981. However, all years prior to 1978 were statute-barred and a remission was recommended for this period.

Canadian Universal Insurance Company Limited Montreal, Que 69,980

$

PC 1983—3/2017 June 30, 1983 authorized the remission of income tax in respect of 1977. In August, 1982 the taxpayer filed amended returns to correct errors in computing deductible reserves. The District Office did not proceed immediately with the reassessment as the file was under audit. Subsequently, due to an error on a form the Taxation Centre could not issue the necessary reassessment before the return became statute-barred. Therefore, a remission was recommended and processed for $69,980.

Cohen, Maxwell Judge Ottawa, Ont

PC 1983—8/2424 July 27, 1983 authorized in respect of the 1982 and 1983 taxation years all income taxes paid or payable in respect of salaries, allowances and compensation payable to the taxpayer pursuant to Article 32 of the Statute of the International Court of Justice.

Danczigér, Sandor Montreal, Que 39,979

PC 1983—7/2425 July 27, 1983 authorized the remission of income tax and interest in respect of the 1974 taxation year.

In 1968 the taxpayer purchased a second farm and sold it in 1974. In 1977 he was reassessed for an alleged capital gain on the transaction. In 1978 the first mortgagee foreclosed such that the taxpayer will never recover the deferred proceeds of sale.

In 1977 the taxpayer filed a Notice of Objection. In 1979 a second Notice of Reassessment was issued on the basis that the disposition was an income item. A second Notice of Objection was filed and another reassessment was issued to which the taxpayer failed to object.

A remission was recommended as the 72 year old taxpayer is in poor health, a hardship situation exists as he has no taxable income and his assets are less than his outstanding tax liability. There was a lack of communication between the Department and the taxpayer due to his poor health. He had not reported the gain in 1974 as he considered there was no gain due to the V-Day value. No V-Day valuation was made by Revenue Canada Taxation and an arbitrary amount of $250,000 was used. The assessment lacked merit as there was no evidence to reflect the taxpayer was dealing in farm property. It did not seem reasonable to incur the costs of valuation to establish that V-Day value was less than $400,000 as the taxpayer had three valuations done all of which exceeded that amount. The amount of tax and interest forgiven is $39,979.

Gestion Ridobec Ltée Noranda, Que 3,745

PC 1983—3/3211 October 13, 1983 authorized the remission of income tax and relevant interest for 1975 and 1976. As the Province of Quebec had issued reassessments disallowing expenses the taxpayer was reassessed in April, 1980. The Quebec reassessments were cancelled due to an appeal but by the time the District Office was advised the returns were statute-barred.

The taxpayer's representative indicated he did not file a Notice of Objection on time as he expected the federal reassessments would be cancelled automatically as a result of the Quebec reversals. The company president stated that in 1980 he was unable to manage the corportation's affairs due to a car accident. Accordingly a remission of $3,745 was granted.

Remissions of tax, fee or penalty—*Concluded*

NATIONAL REVENUE—TAXATION—*Concluded*

$

Great Lakes Fishery Commission Ann Arbor, Michigan, USA 4,380

PC 1983—7/2948 September 22, 1983 authorized the remission of non-resident income tax paid from 1979 to 1981 in the public interest. The amount of the tax was $4,380.

Hum, Ken Ottawa, Ont 8,191

PC 1983—4/3993 December 15, 1983 authorized the remission of income taxes for 1969 and 1970.

The taxpayer who operated a restaurant from 1967 to 1970 was reassessed on a net worth basis for the four years. The taxpayer maintained that part of the net worth increase resulted from spousal contributions from moneys smuggled from China. A document indicated that the wife had deposited between 1953 and 1956 some $85,000 in Hong Kong, American and Canadian currency. In 1975 a partial reduction was recommended but the proposal was refused by the taxpayer. The taxpayer's current take home pay is $10,000 per year and his daughter is prepared to borrow funds to pay the tax liability if the 1975 proposal is applied. Due to the hardship factor, the doubtful assessments, and the language barrier a remission of $8,191 was granted.

Pères Blancs Missionnaires d'Afrique Montréal, Que 54,467

PC 1983—5/3765 November 30, 1983 authorized the remission of Part XIII tax for 1970 to 1979.

The Order receives donations for its African projects. These donations are usually temporarily invested. To allocate its investment income amongst its projects, it increases, by 5% the gifts which were temporarily invested in Canada. The Order erroneously paid non-resident tax in respect of the 5% considering the 5% as interest paid to a non-resident although there was no non-resident as the Order was in effect paying itself. Due to the fact that tax constitutes real hardship and was paid due to an error related to unfamiliarity with the law, a remission of $54,467 was granted.

Provincial Social Assistance Payments, Income Tax Remission Order 1981

PC 1983—2175 July 15, 1983 remits for the 1981 taxation year tax payable in respect of certain social assistance payments made pursuant to the legislation of the Provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick and Nova Scotia, not already excluded from the income of recipients for income tax purposes under the Income Tax Act.

RRSP Contributions Income Tax (PEI) Remission Order

PC 1983—1440 May 12, 1983 authorized the remission of income tax payable in respect of late RRSP contributions. Due to severe storms 41 individuals were prevented from making 1981 RRSP contributions before March 1, 1982. The Ministers of Finance and National Revenue provided for an extension until March 23, 1982.

Reid Marshall Toronto, Ont 20,046

PC 1983—5/3911 December 8, 1983 authorized the remission of interest owing in respect of a 1961 reassessment for a shareholder's loan. In 1963 the taxpayer was reassessed for $12,959 with respect to a shareholder's loan received in 1961. The tax was paid in 1983 to prevent the further accrual of interest out of money inherited from his father's estate. The taxpayer has low earnings, a dependant wife and has no assets outside of the balance of the estate. Accordingly a recommendation for remission was made on the grounds of extreme hardship. The balance of interest forgiven was $20,046.

Saskatchewan Crown Corporation PGRT and IORT Remission Order

PC 1983—2987 September 29, 1983 remits the Petroleum and Gas Revenue Tax (PGRT) and the Incremental Oil Revenue Tax (IORT) paid or payable by the Saskatchewan Oil and Gas Corporation, Saskatchewan Power Corporation, Many Islands Pipelines (Canada) Limited and Consumers Oil Limited, for the period January 1, 1981 to December 31, 1986 on condition the corporations pay grants in lieu of the PGRT and IORT in the amounts and at times equivalent to those that would have been obtained under the PGRT and IORT.

Shoyama, Thomas K Victoria, BC

PC 1983—6/2052 July 7, 1983 is a conditional remission order dealing with the taxpayer's appointment as a Commissioner to the Royal Commission on the Economic Union and Development Prospects for Canada which appointment was made January 25, 1983. It remits income tax payable on the following basis:

(1) It deems that the remuneration received is $210 per diem.

(2) The taxpayer must gift the difference between the actual per diem amount and $210 to the University of Victoria for each day he renders services to the Commission and no amount may be deducted from taxable income in respect of the said gift.

(3) For the purposes of the deduction entitlement for charitable donations in any year in which remuneration is received as Commissioner. The taxpayer's income will be calculated as the product of $210 multiplied by the number of days in the year in which remuneration is received.

	$
Remissions of less than $1,000	1,283
Total Taxation	***202,071***
Total National Revenue	825,103,422

SECRETARY OF STATE

Fees ordinarily payable for applications for proof of Canadian Citizenship filed by a person who has been invited by a Club or Organization to take part in a ceremony for the promotion of citizenship:

	$
Remissions of less than $1,000	1,288
Total Secretary of State	1,288

Debts, obligations and claims written off from the accounts

Note: this information is required by Section 18(3) of the Financial Administration Act.

	Treasury Board authority		Ministerial authority		Total	
	Accounts not in excess of $5,000		Accounts not in excess of $2,000			
	No	Amount	No	Amount	No	Amount
		$		$		$
COMMUNICATIONS—						
National Film Board			17	6,554	17	6,554
National Library			21	1,502	21	1,502
ECONOMIC AND REGIONAL DEVELOPMENT—						
Northern Pipeline Agency			1	43	1	43
EMPLOYMENT AND IMMIGRATION—						
Canada Employment and Immigration Commission	3	7,885	3,786(1)	334,542	3,789	342,427
ENERGY, MINES AND RESOURCES			32	3,391	32	3,391
ENVIRONMENT	1	4,950	76	7,178	77	12,128
FINANCE—						
Auditor General			2	48	2	48
FISHERIES AND OCEANS			626	29,742	626	29,742
LABOUR			1	172	1	172
NATIONAL DEFENCE			312	34,333	312	34,333
NATIONAL HEALTH AND WELFARE(2)			1,009	152,773	1,009	152,773
NATIONAL REVENUE(2)—						
Taxation	1,929	6,114,784	7,015	4,982,539	8,944	11,097,323
PUBLIC WORKS			12	7,007	12	7,007
SOLICITOR GENERAL—						
Department			1	242	1	242
Correctional Service			367(1)	7,306	367	7,306
Royal Canadian Mounted Police			19	11,404	19	11,404
TRANSPORT			640	18,928	640	18,928
VETERANS AFFAIRS(2)	32	98,966	1,047	274,467	1,079	373,433
	1,965	6,226,585	14,984	5,872,171	16,949	12,098,756

---

(1) Deletions were from departmental accounts receivable with the following exceptions: Employment and Immigration, 389 items totalling $71,294 pertaining to the asset account "Assisted passage scheme"; Solicitor General, Correctional Service, 367 items totalling $7,306 pertaining to the asset account "Parolees".

(2) The above statement excludes the following: Agriculture, 42 items totalling $345,485 under the Bankruptcy Act; National Health and Welfare, 29,438 items totalling $7,228,453 pertaining to remission of debts under Section 22(3) of the Old Age Security Act; National Revenue, Customs and Excise, 40 items totalling $208,718, Taxation, 10,923 items totalling $47,772,091, both under the Bankruptcy Act; Veterans Affairs, 5,571 items totalling $3,645,000 pertaining to remission of debts under Section 19(2) of the War Veterans Allowance Act.

Further details regarding accounts receivable and deletions can be found in Section 30 of Volume II.

Accountable advances not repaid, accounted for or recovered

Note: this information is required by Section 31(3) of the Financial Administration Act.

Summary of outstanding accountable advances

Department and agency	Advances outstanding as at March 31, 1984	Advances settled in April 1984	Advances outstanding as at April 30, 1984*
	$	$	$
AGRICULTURE	461,537	429,282	32,255
COMMUNICATIONS—			
Department	218,157	217,367	790
Canadian Radio-television and Telecommunications Commission	35,361	35,197	164
National Film Board	111,015	22,999	88,016
National Library	4,588	4,588	
National Museums of Canada	111,720	100,975	10,745
Public Archives	3,155	2,800	355
	483,996	*383,926*	*100,070*
CONSUMER AND CORPORATE AFFAIRS	209,426	137,178	72,248
ECONOMIC AND REGIONAL DEVELOPMENT—			
Northern Pipeline Agency	15,075	14,075	1,000
EMPLOYMENT AND IMMIGRATION—			
Department	2,981,054	2,898,233	82,821
Immigration Appeal Board	16,466	16,466	
	2,997,520	*2,914,699*	*82,821*
ENERGY, MINES AND RESOURCES—			
Department	287,793	243,104	44,689
Atomic Energy Control Board	39,376	39,376	
National Energy Board	47,285	47,285	
	374,454	*329,765*	*44,689*
ENVIRONMENT	75,701	47,900	27,801
EXTERNAL AFFAIRS—			
Department	1,570,680	117,356	1,453,324
Canadian International Development Agency	317,710	305,465	12,245
	1,888,390	*422,821*	*1,465,569*
FINANCE—			
Department	119,487	113,451	6,036
Auditor General	180,617	176,812	3,805
Insurance	6,680	5,450	1,230
	306,784	*295,713*	*11,071*
FISHERIES AND OCEANS	680,695	628,981	51,714
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	572,431	556,771	15,660
JUSTICE—			
Department	143,945	107,609	36,336
Canadian Human Rights Commission	403	203	200
Commissioner for Federal Judicial Affairs	12,830	10,310	2,520
Federal Court of Canada	11,068	11,068	
Offices of the Information and Privacy Commissioners of Canada	100		100
Supreme Court of Canada	1,193	1,193	
	169,539	*130,383*	*39,156*
LABOUR—			
Department	98,337	95,615	2,722
Canada Labour Relations Board	12,561	12,561	
	110,898	*108,176*	*2,722*
NATIONAL HEALTH AND WELFARE—			
Department	509,078	468,711	40,367
Medical Research Council	4,475	4,475	
	513,553	*473,186*	*40,367*
NATIONAL REVENUE—			
Customs and Excise	396,014	370,759	25,255
Taxation	703,831	441,875	261,956
	1,099,845	*812,634*	*287,211*
PARLIAMENT—			
House of Commons	11,542	11,542	
Library of Parliament	5,740	5,740	
	17,282	*17,282*	
PRIVY COUNCIL—			
Department	72,941	70,865	2,076
Chief Electoral Officer	2,200	2,200	
Commissioner of Official Languages	9,293	5,154	4,139
Economic Council of Canada	3,893	3,893	
Public Service Staff Relations Board	7,721	7,171	550
	96,048	*89,283*	*6,765*
PUBLIC WORKS	313,010	162,544	150,466
REGIONAL INDUSTRIAL EXPANSION—			
Department	333,976	272,733	61,243
Foreign Investment Review Agency	2,987	2,966	21
	336,963	*275,699*	*61,264*
SCIENCE AND TECHNOLOGY—			
National Research Council of Canada	138,558	138,558	
Natural Sciences and Engineering Research Council	6,516	6,441	75
Science Council of Canada	3,826	3,826	
	148,900	*148,825*	*75*
SECRETARY OF STATE—			
Department	277,289	238,602	38,687
Advisory Council on the Status of Women	500	500	
Public Service Commission	5,281	4,920	361
	283,070	*244,022*	*39,048*
SOCIAL DEVELOPMENT	93		93
SOLICITOR GENERAL—			
Department	51,417	21,755	29,662
Correctional Service	390,234	370,503	19,731
National Parole Board	13,432	12,337	1,095
	455,083	*404,595*	*50,488*
SUPPLY AND SERVICES—			
Services Program	48,431	16,756	31,675
Supply Program	260,196	161,755	98,441
Statistics Canada	212,288	212,288	
	520,915	*390,799*	*130,116*
TRANSPORT—			
Department	2,116,071	2,078,648	37,423
Canadian Transport Commission	95,818	88,679	7,139
	2,211,889	*2,167,327*	*44,562*
TREASURY BOARD—			
Secretariat	39,366	36,404	2,962
Comptroller General	9,072	6,734	2,338
	48,438	*43,138*	*5,300*
VETERANS AFFAIRS	169,596	151,945	17,651
Total	14,561,131	11,780,949	2,780,182

---

* For details, see following statement called—"Details of accountable advances outstanding as at April 30, 1984".

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1984

Name	Amount	Settled after April 30	To be settled after April 30
	$	$	$
AGRICULTURE			
Barr R	500		500
Champagne R R	550		550
Couse P	787		787
Cross W	1,500		1,500
Desrosiers A	8,697		8,697
Duizer J	500	500	
Gifford M	1,098	1,098	
Lafrenierre G	500		500
Major W	4,457		4,457
McLachlan L	2,500		2,500
O'Malley A	1,000		1,000
Seguin B	500		500
Trant G I	1,000	1,000	
Trant G I	2,000	2,000	
Zurbrigg R	4,025		4,025
Advances under $500	2,641	640	2,001
	32,255	5,238	27,017
COMMUNICATIONS			
Department			
Advances under $500	790	790	
Canadian Radio-television and Telecommunications Commission			
Advance under $500	164	164	
National Film Board			
Adolfe M	703		703
Beaudry D	625		625
Bensimon J	2,011		2,011
Bonato D	928		928
Bradley Jr W	536		536
Bulbulian M	7,476		7,476
Cardinal G	1,205		1,205
Fornara M T	613		613
Garand J M	669		669
Good L B	1,760		1,760
Grana S	830		830
Hébert P	1,275		1,275
Lafond A	600		600
Langford M	2,034		2,034
Lehault E	1,000		1,000
Macerola F	1,257		1,257
McCarthy J	691		691
McCarthy M J	3,218		3,218
Myers T	1,500		1,500
Nash T	829		829
Newman D	500		500
Richardson G	22,946		22,946
Shere K	2,963		2,963
Stenback-Lafon M	500		500
Stoddard J	1,255		1,255
Taylor M	1,200		1,200
Terrell M J	635		635
Advances under $500	28,257		28,257
	88,016		*88,016*
National Museums of Canada			
Davis F	766	766	
Ingram S	5,300	5,300	
McDougall V	600	600	
McGowan W	1,500	1,500	
Traynor A	800	800	
Withrow W	900	900	
Advances under $500	879	879	
	10,745	*10,745*	
Public Archives			
Advance under $500	355	213	142
	100,070	11,912	88,158

Name	Amount	Settled after April 30	To be settled after April 30
	$	$	$
CONSUMER AND CORPORATE AFFAIRS			
Berube C	750		750
Bocking J	2,100		2,100
Brazeau J	1,162		1,162
Bulter J	4,000	4,000	
Choiniers D	1,000	1,000	
Chombley R	630		630
Egan J	700	700	
Forsytl J	700	700	
Fulton C	1,100	1,100	
Fulton C	500	500	
Gagnon R	4,000	4,000	
Hamley M	1,000		1,000
Harrett P	700	700	
Hiles R	6,781	6,781	
Hough G	2,000	2,000	
Kawasaki R	3,800	3,800	
Kearsey RD	1,100	1,100	
Lam A	1,025	1,025	
Lang D	1,900	1,900	
Laroche JP	700		700
Larouche G	700	700	
Leesti M	3,800	3,800	
McCracken D	5,500	5,500	
McDermott C	1,600	1,600	
May B	700	700	
Pacheco L	842		842
Peckering P	1,200		1,200
Ranger L	1,700	1,700	
Robb L	1,000		1,000
Roberge P	500	500	
Roberts B	565	565	
Sieben J	800		800
Theberge R	4,005	4,005	
Trepanier P	500	500	
Yao P	500		500
Yip R	850	850	
Advances under $500	11,838	11,838	
	72,248	61,564	10,684
ECONOMIC AND REGIONAL DEVELOPMENT			
Northern Pipeline Agency			
Edwards D	500		500
Gautier A	500		500
	1,000		1,000
EMPLOYMENT AND IMMIGRATION			
Beaton G	634	634	
Beaulac P	950	70	880
Bennett R T	7,100	7,100	
Blunstein L	782		782
Bois M	1,500	319	1,181
Bourget P	2,040	1,893	147
Bujold R	1,000		1,000
Carrigan S	2,057	1,005	1,052
Charbonneau G	625		625
Chimchack M	500	500	
Collin D	1,300	1,300	
Cummings Y	702		702
Ducharme L	732	400	332
Fader P	792	765	27
Fallu P	1,200	900	300
Ferguson L	720	720	
Fitzpatrick J	960	960	
Gagné M	2,250		2,250
Gray B R	2,400	2,400	
Hennessey R	900	900	
Janes D	613	613	
Jones D	1,582	1,582	

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1984—*Continued*

Name	Amount	Settled after April 30	To be settled after April 30
	$	$	$
Lamarre J P	1,210		1,210
Lavoie J C	1,037	450	587
Légaré D	850		850
Markovitch R	2,900	2,900	
Masswhol R	1,100	1,100	
McInnis L	800	800	
Mombourquette J	1,171	1,171	
Muldoon A	959	959	
Osborne E	3,200	3,200	
Parker S	1,081	1,081	
Patrick J	1,313	1,313	
Peterson K	566	566	
Pilkey C	1,500	1,500	
Plouffe B	575	153	422
Potvin D	670		670
Racine R	1,225	1,225	
Riding P	1,096	1,096	
Roelofsen M	1,337	1,337	
St Germain G	730	730	
Scott P	550	550	
Séguin P	1,972	1,839	133
Simpson M	700	700	
Smith L	600	600	
Smith L	500		500
Thibault D	1,000	1,000	
Thistle B	850	850	
Werbenuk	956	966	
Advances under $500	21,024	19,589	1,435
	82,821	67,736	15,085
ENERGY, MINES AND RESOURCES			
Baker R C	1,202	1,202	
Bell R T	900		900
Blasco S	820	820	
Bornhold B	835	835	
Bossert J	2,000	2,000	
Boyle D R	500	500	
Cameron E M	3,620		3,620
Campbell F R	1,200	1,200	
Evans S C	3,125		3,125
Grasty R L	1,296	809	487
Holman P B	538		538
Hood P G	1,772	1,505	267
Hutchison W W	700	700	
Jodrey F	2,064	2,064	
Jonasson I R	677	640	37
Kurfurst P	590	590	
Lacroix C	1,170	1,170	
Lafferty V	800	800	
Lumb P B	1,440	1,440	
Mathews J	900	900	
Nassichuk W W	800		800
Nixon M	626	109	517
Olson D G	1,121		1,121
Prakash C	1,200	1,200	
Prakash C	900	900	
Proctor R M	700	700	
Ruzicka V	700	700	
Sangster J F	1,568		1,568
Scollie B	691		691
Vaillancourt P	1,000		1,000
Wilks J	520	520	
Advances under $500	8,714	5,456	3,258
	44,689	26,760	17,929
ENVIRONMENT			
Asmus K	1,192		1,192
Barabas S	4,500		4,500
Bill R	907		907
Blais R	595		595
Broadhurst D	747	747	
Charlton T	750		750
Chilsholm A	750		750
Deary J	600		600
Escott S	700	700	
Foulem M	800	800	
Jacob D	1,919		1,919
Jarvis C	675		675
Lamontagne L	700	700	
Lines G	790		790
Miller S	650		650
Okabe I	840		840
Panet R F	775		775
Pleau M	1,192		1,192
Rancourt C	4,257	4,257	
Rousseau J	580	496	84
Advances under $500	3,882	624	3,258
	27,801	8,324	19,477
EXTERNAL AFFAIRS			
Department			
Abernethy R	1,360		1,360
Adam D	922	922	
Adam M	1,781		1,781
Allin D G	1,844		1,844
Amundsen H	507		507
Andrews F P A	2,728		2,728
Anstis C	2,721		2,721
Arsenault J	505		505
Asling J	2,628		2,628
Barrenger M	2,932		2,932
Barrett D	1,150	650	500
Basham F	12,948		12,948
Baxter D L	1,480	400	1,080
Beauchamp R	2,544	2,544	
Beauchemin M A	1,154	1,154	
Beaulieu J Y	960		960
Beaulieu M	500		500
Bélanger R	1,318	1,318	
Bell M D	1,940		1,940
Bellefleur P	546	546	
Belliveau R	1,061	1,061	
Bennett P	1,195		1,195
Bercovitz E	2,955		2,955
Bishop D	980		980
Boehm J T	8,837		8,837
Boies C	3,851		3,851
Boivin N	2,434		2,434
Booth W J	2,400	1,560	840
Bottomley W	1,950	1,540	410
Boucher R	665		665
Boudreau L	500		500
Brack R	1,773		1,773
Breton J R G	2,513		2,513
Broadbent J H	1,801	1,801	
Brooks R J	800		800
Brophy R	5,953		5,953
Brown C	2,250		2,250
Brown P A	2,223	2,223	
Browne D	4,300		4,300
Bruneau G	10,394		10,394
Brunet J R	1,636		1,636
Buckingham H	3,967	3,967	
Buckley B	1,387		1,387
Bull R	1,940		1,940
Bullis C	2,544	2,544	
Burke J B	796		796
Buxton D	9,750		9,750
Cairns S M	599	599	
Caldato R	5,683	5,683	
Caldwell P	2,856		2,856
Callado J L	702		702
Caloz J	889	889	
Campbell D W	1,333	34	1,299

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1984—*Continued*

Name	Amount	Settled after April 30	To be settled after April 30
	$	$	$
Campbell G S	3,346		3,346
Cantin J G	918	918	
Cardin J	1,868		1,868
Carl D	3,080	112	2,968
Carrier J P	3,500	3,500	
Casey B P	3,300	3,153	147
Casey B T	3,351		3,351
Castanheiro C	1,800		1,800
Chamberlain D	1,196		1,196
Chambers P E R	3,773		3,773
Chandler P	2,987		2,987
Chartrand G	1,700		1,700
Cherkasky B	736		736
Cherney R	655		655
Chisholm F G	1,013		1,013
Christensen E	1,955		1,955
Clapp J B	886		886
Clark L S	6,604	6,604	
Clark R G	10,228		10,228
Clark RT Hon J	1,000		1,000
Clarke A	3,900		3,900
Cooper J E	1,277		1,277
Corkery M	1,750		1,750
Cormier C	1,500		1,500
Court C	9,788		9,788
Cousineau J	1,105		1,105
Cousineau W	6,000		6,000
Couture M A	3,500		3,500
Couturier J	1,000		1,000
Cross K	750		750
Currie J W	7,860	7,860	
Curry K R	588	588	
Curry T G	3,360		3,360
Danson B J	3,440		3,440
Darechuk T L	1,125		1,125
Davis B A	603	603	
Davis D H	1,163		1,163
Davis R B	1,604		1,604
Debanne G	6,500		6,500
Decarie V	2,500		2,500
DeChantal R	1,000		1,000
DeKir A	2,504		2,504
Del Buey E F	1,283	375	908
Delisle J P	551	551	
Delworth W T	2,166	226	1,940
Dery J M G	1,950		1,950
Deschênes A J G	1,233		1,233
Deschênes H	594		594
Deslauriers D F	3,176		3,176
Després A	502	502	
Desroches P J	579		579
Devlin J T	632		632
De Wolf T C	5,735		5,735
Dickenson L T	17,171	10,394	6,777
Dimmell R N	2,564		2,564
Dingledine P	3,800	756	3,044
Doiron R	1,500		1,500
Dougan M	1,106		1,106
Drager P	3,663		3,663
Drake E	2,000		2,000
Drapeau J H J	774		774
Duarte E	1,800		1,800
Duckworth A	2,721		2,721
Duguay G	1,350		1,350
Dupuis J	3,000	3,000	
Dupuis L J R	1,230		1,230
Durnan N	977	977	
Dyet D	1,510		1,510
Eastlake G	1,863		1,863
Edwards J M	725		725
Egloff K	4,052	3,205	847
Elliott J A	1,940		1,940
Elliott R	2,500		2,500
Entwistle M	884		884
Escardo M	1,927		1,927

Name	Amount	Settled after April 30	To be settled after April 30
	$	$	$
Eyton A T	11,641		11,641
Feir J A	2,186		2,186
Ferguson J H	8,409		8,409
Ferrill R	3,047		3,047
Filion J	540		540
Filteau P	3,489		3,489
Fink J	565		565
Fortier D	2,216		2,216
Fortier N G	4,528		4,528
Fortin R	2,384		2,384
Foster G	1,000		1,000
Fournier P	500		500
Francis J R	1,000		1,000
Frank Y	950		950
Fraser A R	1,726		1,726
Fraser B B	2,526		2,526
Fraser P	2,290		2,290
Fréchette J	1,110	500	610
Friebel B K	2,191		2,191
Fritz N	1,582		1,582
Fukuda S	1,462		1,462
Fulford D	14,788		14,788
Fulthorpe R A	2,170		2,170
Furesz P	3,413		3,413
Gaetan L	2,500		2,500
Gagnon Y	2,127		2,127
Galant R	506		506
Gardner J D	1,675		1,675
Gauthier R	1,440		1,440
Gayner R H	788		788
Geller S	3,467		3,467
Ghent J M	2,627		2,627
Giasson D	3,385		3,385
Gill D V	1,029	1,029	
Girling P J	576		576
Giroux J	1,000		1,000
Goddard S	2,677		2,677
Gould J F	3,337		3,337
Gourlay R B	1,940		1,940
Goyette H	3,646		3,646
Graham A L	3,734		3,734
Graham Hon B	1,000		1,000
Graham J	8,000	8,000	
Graham J E	1,940		1,940
Grauer R	516		516
Green G W	2,466		2,466
Greene B	1,959	1,959	
Greer J S	1,392		1,392
Gregson S	748	748	
Grimmer F D	1,000		1,000
Grinius M R	1,801	1,801	
Groenendahl P A	1,000		1,000
Groves J R	1,270		1,270
Guay L	4,201		4,201
Gunn W	675		675
Hall C O	4,599		4,599
Hancock P J	2,541	1,639	902
Hann P D	1,940		1,940
Harris H A	1,500	856	644
Harris S G	1,841		1,841
Hart R J	2,240		2,240
Harwood R	2,350	2,158	192
Hay H S	6,696	4,756	1,940
Hayward T E	9,771	8,634	1,137
Hennessy W G	2,438		2,438
Herman B	570		570
Hernandez M	2,606	2,606	
Hetherington R E	4,701	1,282	3,419
Hewlett-Jobes K	1,654	1,654	
Hickman H	638	638	
Hope J	7,082		7,082
Hough W O	1,823	264	1,559
Houlden G	11,219		11,219
Huddleston P	842	842	
Hughes R C	1,151		1,151

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1984—*Continued*

Name	Amount	Settled after April 30	To be settled after April 30
	$	$	$
Hurley J R	1,600		1,600
Hutton R	1,000		1,000
Huxtable W	1,733		1,733
James L A K	2,930		2,930
Jamieson D	3,704		3,704
Janusas E A	1,231		1,231
Jaworsky J M	887		887
Jensen C	1,284		1,284
Jewett P	2,074		2,074
Johnson J	575		575
Johnson W C	4,940		4,940
Jones K	2,772		2,772
Jones R W H	2,665		2,665
Kaiser G R	780		780
Karsgaard D	5,812		5,812
Kawecki R C	2,506		2,506
Kemball B	1,880		1,880
Keys G T	4,205		4,205
Klassen J M	778		778
Kneale J G	500		500
Koch F H	3,249		3,249
Kolmer J	1,000		1,000
Kondo R D	720		720
Kovacs	795		795
Kurjata M A	4,662		4,662
Laberge P E	1,815	322	1,493
Lagimodière G	1,862		1,862
Lahey D	935		935
Lalande R	4,781		4,781
Lapointe R E	9,494		9,494
Laroche N	1,880		1,880
Lavoie W	1,940		1,940
Lawrence C	4,685		4,685
Leblanc C	1,304	1,304	
Lecuyer G	657	657	
Lee V L	877		877
Legare J	1,993		1,993
Leishman R K	2,010		2,010
Lessard L	1,000		1,000
Letang R	690		690
Levasseur D	3,404		3,404
Lever A	2,825		2,825
Lévesque Y	1,321		1,321
Lewis K	2,653		2,653
Lindores D	1,800	1,800	
Lipman E	500	500	
Lishchynski R	1,931		1,931
Livingston F G	9,750	9,750	
Lobsinger J P	2,335		2,335
Loosli J	1,654		1,654
Looye S	690	690	
Lord W	6,559		6,559
Loten N	906		906
Lynch J O	4,285		4,285
Lynn J F	1,509		1,509
Lyster R	3,699	417	3,282
Mack B	1,000		1,000
MacKinnon K W	23,668		23,668
MacLean R S	2,565		2,565
MacLellan J S	1,608		1,608
Madore C M	2,161		2,161
Makin J	12,304		12,304
Marchand L	3,308		3,308
Martel E	3,110		3,110
Martens D F	1,800		1,800
Martin N	1,000		1,000
Martineau A	1,000		1,000
Massey J M	1,000		1,000
McDonald D R	2,752		2,752
McEachern W E	1,120		1,120
McGillivray D	2,544	2,544	
McKenzie P L	4,815		4,815
McKeon L	2,637		2,637
McKenney J R	2,970		2,970
McKinnon R	11,194		11,194
McLachlan J P	6,925		6,925
McLaine A P	5,161		5,161
McNairnay H H	2,260		2,260
McNeish J T	800		800
McRae P	2,000		2,000
McRae R	1,675		1,675
McRoberts	3,080		3,080
Mercier C	1,824		1,824
Merklinger K	3,928		3,928
Middleton S	1,099		1,099
Midwinter J R	6,022		6,022
Milic A	1,282	1,282	
Milic J	2,553	2,553	
Morin J P	1,940		1,940
Mundy J M	1,000		1,000
Nauman R A	1,561	1,561	
Naumovski L L	4,807		4,807
Noble J	4,562	3,900	662
Norcott N E	2,803		2,803
O'Connell N A	750		750
Oghigian H	6,457		6,457
O'Hagan L	2,384		2,384
Oliver S P	1,250	1,250	
O'Meara P T	4,815		4,815
Opperthauser M O	2,183		2,183
Ouellet J	3,680		3,680
Paquet G	4,700	2,200	2,500
Park A	1,265		1,265
Parks E T	1,283	674	609
Paterson G D	1,000		1,000
Payne J H	2,811		2,811
Paynter J L	2,457		2,457
Pedersen C	819		819
Periard G	1,000	521	479
Periard L	698		698
Peters K	1,414		1,414
Piattelli M	4,457		4,457
Pichette P	2,028		2,028
Pinnacle T J	1,300		1,300
Poetschke R	797		797
Pollin S	505		505
Potvin A L	3,350		3,350
Poulin F	2,100		2,100
Power N E C	2,533		2,533
Preece D G	2,666		2,666
Pregel A	8,380		8,380
Preston D	4,873		4,873
Pritchard K	1,961		1,961
Puddicombe F	579		579
Punter D R	4,076		4,076
Pursey F G	1,898		1,898
Quan D	982		982
Quick F	4,157		4,157
Rasmussen D	3,927		3,927
Ratcliffe R	5,401		5,401
Rayburn A	1,348		1,348
Raymond H	6,468		6,468
Reece D C	4,574		4,574
Reid J M	1,492		1,492
Renaud R J P	3,458		3,458
Reyes H	2,193		2,193
Reynolds J	1,900		1,900
Riddell N	2,916		2,916
Ricard P	4,414		4,414
Richardson T	1,895		1,895
Richens G T	2,300		2,300
Riethman S E	1,940		1,940
Rikkinen M J	1,512		1,512
Ritchie A	8,713		8,713
Roberts D A	1,277		1,277
Robertson A W J	556		556
Robinson W R	6,299		6,299
Rogers C F	5,742		5,742
Rogers J W	1,500		1,500
Rolston W D	4,575		4,575
Romano R E	13,483		13,483
Romero L E	2,574		2,574

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1984—*Continued*

Name	Amount	Settled after April 30	To be settled after April 30
	$	$	$
Rose J D	2,996		2,996
Rosenes B	4,492		4,492
Roy J G L	2,674		2,674
Roy J S	572		572
Ruddock F S	1,940		1,940
Saint-Martin J G	1,234		1,234
Saintonge Y	601		601
Sallery R	1,712		1,712
Sandilands B	1,294	1,294	
Sanford W	1,943		1,943
Sarda L	5,073		5,073
Saunders D	4,365		4,365
Saunders P	2,085		2,085
Sauvé A	1,493	171	1,322
Scott J R	6,917		6,917
Shannon G	3,370		3,370
Shannon J	712	712	
Sherwood W H	7,375	5,685	1,690
Sheward L	1,245		1,245
Shorthouse D	1,050	218	832
Shortliffe G	2,631		2,631
Siegrist J N	9,474		9,474
Sills M	772		772
Simard A	10,447		10,447
Simard S	2,912		2,912
Sinclair J	2,178		2,178
Sinclair W	3,071		3,071
Sirois C	500		500
Smith B	1,200	1,195	5
Smith D	1,530	1,530	
Smith G	10,274	1,816	8,458
Smith M	1,141		1,141
Smith M L	3,421		3,421
Sondergaard B	701		701
Sosiak O	9,245		9,245
Spears W	4,228		4,228
Speechly S	791		791
Stansfield R	3,079		3,079
Stefanik S	987		987
Sterling H	2,994		2,994
Stevens R	3,652		3,652
Stevenson E	1,996	246	1,750
Stewart A	1,489	127	1,362
St-Martin R	2,617	2,617	
Stolarik M	1,200		1,200
St-Onge Y	1,000		1,000
Strauss H	500		500
Sunquist K	1,940		1,940
Swanson J	4,252	26	4,226
Taillon B	5,582		5,582
Tait R M	4,785	2,269	2,516
Tamai Y	1,250	1,250	
Tanner R	1,940		1,940
Tardif J G	879		879
Tardif L P	562		562
Tario S J	4,519		4,519
Taylor K D	1,559		1,559
Taylor L J	2,475		2,475
Tessier R J	4,238		4,238
Theault A	3,258		3,258
Therriault J	2,121		2,121
Thibault P	2,610		2,610
Thomas J M T	9,335		9,335
Tiessen O	1,251		1,251
Timonin I M	4,100		4,100
Tomick-Polman A S	1,300		1,300
Touchette J	2,586		2,586
Tovee C	1,128		1,128
Treleaven J H	1,951		1,951
Tremblay C	891		891
Tremple R	1,120	1,120	
Trottier J R	1,282	1,282	
Turley J	1,555		1,555
Turner D R	1,531		1,531
Turner D R	788		788
Tyerman G	3,238		3,238
Ulrich G	2,104		2,104
Valentine D R	1,351	1,351	
Van Beselaere D D	1,940		1,940
Van Der Ven K	1,200		1,200
Vary A	6,889		6,889
Vermette J M	2,715		2,715
Villeneuve N	583	583	
Viner D	12,721		12,721
Volkoff A	1,216	1,216	
Von Finckenstein O	606		606
Von Nostitz M G	619		619
Wade L D	1,457		1,457
Walker J	3,617		3,617
Walls J W	2,850		2,850
Walsh S	743		743
Wang E B	7,730		7,730
Watts C A	1,526		1,526
Weide M A	1,928		1,928
Weissenberger H	609		609
Welsh M C	4,817		4,817
Wensel R S	1,940		1,940
Wenting M	1,538		1,538
Westdal C	3,295		3,295
Weynerowski W M	3,233		3,233
White B M	581		581
White M H	1,940		1,940
White R P	1,159		1,159
Whitney D W	2,059		2,059
Whittmire M W	1,943		1,943
Wilkin B	863	89	774
Wilkinson A P	1,200		1,200
Willberg A	970		970
Willis L A	823	246	577
Wilson E C	2,861		2,861
Wilson R B	2,282		2,282
Wilson R H	12,053		12,053
Wilson R J	10,799		10,799
Wismer D T	1,000		1,000
Wood F I	5,595		5,595
Wood J C	2,725		2,725
Woods M G	7,484		7,484
Woolham R G	800		800
Advances under $500	129,939	129,939	
	1,453,324	*299,032*	*1,154,292*
Canadian International Development Agency			
Cram K	1,875		1,875
Greaves S	1,626	1,626	
Plourde J L	900		900
Sicard G	2,500		2,500
Therien G	4,062		4,062
Wright I	814	814	
Advances under $500	468	468	
	12,245	*2,908*	*9,337*
	1,465,569	301,940	1,163,629

FINANCE

Name	Amount	Settled after April 30	To be settled after April 30
Department			
Morris M	2,000	2,000	
Popowich T	2,000		2,000
Advances under $500	2,036	1,702	334
	6,036	*3,702*	*2,334*
Auditor General			
Burgess K	1,800	1,800	
Marshall D	1,884		1,884
Advance under $500	121	121	
	3,805	*1,921*	*1,884*
Insurance			
Advances under $500	1,230	1,230	
	11,071	6,853	4,218

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1984—*Continued*

Name	Amount	Settled after April 30	To be settled after April 30
	$	$	$
FISHERIES AND OCEANS			
Bellefontaine N	2,000		2,000
Bertrand K A	550		550
Brackett B	500	400	100
Conan G	894	894	
D'Anjou	549		549
Daignault M	4,150		4,150
Duggan D R	500	500	
Foubert M	4,000		4,000
Freeland H	1,044		1,044
Gaudet T	4,000		4,000
Higgins R J	1,890	1,141	749
Hollands D F	700		700
Ionson A J	3,000	2,234	766
Keck I	770		770
King T	1,500		1,500
McCarthy S	1,400		1,400
McVeigh K	800	800	
Meyer H	1,000	324	676
Nash D	550	550	
Parkinson R	500	500	
Pezzack D	600	600	
Rabinovitch V	724	724	
Rahier G A	600	600	
Watson J	5,000	5,000	
Wells L	3,200		3,200
Wesley R F	800	800	
Advances under $500	10,493	5,933	4,560
	51,714	21,000	30,714
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Dokis A	980	980	
Hatfield R	500	494	6
Hunter F	681	681	
Jack Jr S	630		630
Keeshig T	669	669	
Levenson R	1,630	1,630	
Louttit R	650	650	
Wonders W	3,015	3,015	
Zuker G	1,000	1,000	
Advances under $500	5,905	3,791	2,114
	15,660	12,910	2,750
JUSTICE			
Department			
Binnie I	1,500		1,500
Bloom I S	760	760	
Bouchard M	1,500		1,500
Corbeil F	500		500
Crawford B	900	900	
Ferguson G	950		950
Frayer D S	588	588	
Gervais M	2,000		2,000
Gilhooly J	500	500	
Gosse P	700		700
Harrison D H	1,000	1,000	
Hogan B	750		750
Holland P	936	936	
Isaac J A	583	583	
Kennedy P	1,300	1,300	
Levine R	705		705
Partridge P F	800		800
Pennington A C	1,500		1,500
Sadinsky I	500		500
Saint Louis M	1,000		1,000
Sansfacon D	525		525
Schmuser D	750		750
Wood M J	1,096	1,096	
Advances under $500	14,993	14,993	
	36,336	*22,656*	*13,680*
Canadian Human Rights Commission			
Advance under $500	200	200	
Commissioner for Federal Judicial Affairs			
Advances under $500	2,520	2,300	220
Offices of the Information and Privacy Commissioners of Canada			
Advance under $500	100	100	
	39,156	25,256	13,900
LABOUR			
Dionne J C	1,039		1,039
Poirier C	500		500
Advances under $500	1,183	428	755
	2,722	428	2,294
NATIONAL HEALTH AND WELFARE			
Aked M	524	24	500
Arnatsiaq A	500		500
Ash C	619		619
Bagnall H	6,000		6,000
Brownlow D P	938	938	
Copley D	2,000		2,000
Hoffman A	3,000	3,000	
Jones M	700	700	
Kamininiwash F	619	619	
Kamininiwash H	619	619	
McCauley M	500		500
McGovern K	500		500
Mishenene W	619	619	
Morris R	619	619	
Pichichero M	1,000		1,000
Renton P	500	500	
Savage E	500	500	
Sergerie G	500		500
Silver L	500	500	
Skunk E	619	619	
Smallegs A	540	540	
Smallegs J	615	615	
Unruh D	820		820
Weir W	500		500
Welch W	700		700
Wesko M	500		500
Wheeler R	933		933
Advances under $500	14,383	9,717	4,666
	40,367	20,129	20,238
NATIONAL REVENUE			
Customs and Excise			
Amyot G	1,250	1,250	
Cormie R	1,000	1,000	
Georges W	2,461	2,461	
Gibson D	750	750	
Growe G	1,400	1,400	
Haney T	1,200	1,200	
Hillier K	500	500	
Johnson C	1,000	1,000	
Jones B	1,450	1,450	
Kempthorne P	527	527	
Knee R	600	600	
Lafrance A	520	520	
Larkin F	510	510	
Lumbley R	600	600	
Séguin P	1,379		1,379
Socholotuk S	500	500	
Stringer A	1,200	1,200	
Wiley A	500	500	
Advances under $500	7,908	7,908	
	25,255	*23,876*	*1,379*

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1984—*Continued*

Name	Amount	Settled after April 30	To be settled after April 30
	$	$	$
Taxation			
Alder W	700		700
Allen W	500	500	
Ambachtsheer C	2,400	2,400	
Arsenault P	500	500	
Baillargeon L	700		700
Baker G	770	770	
Banks D	750	750	
Barker R	1,100		1,100
Bartlett G	1,007	1,007	
Baridian H	750	750	
Belanger P	500	500	
Benesch G	1,120		1,120
Bergeron L	561	561	
Bergeron T	580	580	
Bessette G	500		500
Bigras A	500	500	
Bisson J G	500		500
Bouthillier R	1,500	1,500	
Bratt G	7,000	7,000	
Caldwell M	1,497	1,497	
Cali G	1,658	1,658	
Chorel J	770	770	
Ciancoise D	700		700
Coates M	900	900	
Colwell C D	1,600	1,600	
Conway K	600	600	
Corpus C	520	520	
Creelman S	800	800	
Dash C	1,156	1,156	
Decelles M	1,300	1,300	
Desbiens G	500	500	
Dion A	500		500
DiStephano R	940	940	
Divinski W	804	804	
Donaldson B S	1,600	1,600	
Doucette M	525		525
Dube S	2,200	2,200	
Dubois A	1,000		1,000
Dufour G	1,435		1,435
Dufour R	1,400		1,400
Duhaime J M	2,480		2,480
Dunphy A	683	683	
Ekaireb D	700		700
Entrepôt Régional Inc	500		500
Etches K	500	500	
Finter Canada Corp	700		700
Frankel S	3,000		3,000
Fry M	650	650	
Fullarton R	1,150		1,150
Genereux R	600	600	
Gillis J	750	750	
Girard J	1,100		1,100
Gnyp J	600	600	
Goracz G E	950	950	
Goulet P	1,100	1,100	
Guérard J P	900	900	
Hamilton R M C	2,085	2,085	
Hancock W	2,700	2,700	
Harenclak M	1,500	1,500	
Haunest H E	659		659
Hewson R	6,000		6,000
Hildebrandt J	650	650	
Hotel Pine Hill Inc	700		700
Ing L	515		515
James E	808	808	
Jeffrey N	1,600	1,600	
Jolicœur G	700		700
Keyes R	879	879	
Kreklau R	1,114	1,114	
Kubowicz B W A	500		500
Labonté M	700		700
Laflèche P	500		500
Lambert J L	500	500	
Langille K	1,200		1,200
Large R D	1,100		1,100
Laroche J P	1,100		1,100
Lavigne L J	500		500
Lawrence G	980		980
Leech L E	547	547	
Leesti C	800		800
Lefebvre M	6,700		6,700
Lefebvre N	500	500	
Lemcovitz S	500		500
Lemieux D	550	550	
Leonard J	500	500	
Lindal R T	600	600	
Liparé J	700		700
Lise, Lisette, Rachel, Vallière, Mueller	800		800
MacLeod M R	900	900	
Marchand F	800	800	
Maritorena D	1,080	1,080	
Martel G	1,000	1,000	
Masse S	725	725	
Maxwell H	635	635	
McAllister M	550	550	
McNairn M	1,000	1,000	
McNaughton J	600	600	
McShane M C	750	750	
Melanson L	2,090	2,090	
Menard J	700		700
Mercer B	500	500	
Miller R	725	725	
Minister of Finance—BC	6,353		6,353
Minister of Finance—Quebec	10,350		10,350
Ministry of Revenue	560		560
Moores N	2,700	2,700	
Moorhouse D	1,052		1,052
Mosnier M	2,985	2,985	
Mounif E	600		600
Murphy D	780	780	
Murphy D	600	600	
Nadeau P	1,758		1,758
Nardi F	563	563	
Newton K	1,293	1,293	
Orlowski H H	1,934	1,934	
Osmond R C	2,488	2,488	
Ouellette C	809	809	
Owen R	540	540	
Parsons D	2,700	2,700	
Pelletier R	500	500	
Philion R	1,693	1,693	
Picard R	1,100	1,100	
Price Waterhouse	2,000		2,000
Pumphrey S	592		592
Quezel G	850	850	
Racine Y	800	800	
Ramien H W	1,600	1,600	
Ratushniak L	510	510	
Regimbal D	1,125	1,125	
Reich W C	800		800
Rennie L	503	503	
Richard G	700		700
Richardson B D	1,000		1,000
Ross L	600	600	
Rousseau J	1,000	1,000	
Royal C P	676		676
Sackett S	1,080		1,080
Saltsman M	700		700
Schryburt P	1,600	1,600	
Seto M	1,051	1,051	
Shapiro A	1,000		1,000
Shérif de Frontenac	500		500
Shérif de Gaspé	700		700
Shérif de Kamouraska	700		700
Shérif de Minigan	700		700
Shérif de Québec	3,500		3,500
Shérif de Roberval	1,100		1,100
Shérif de Saguenay	500		500
Shérif de Trois-Rivières	1,000		1,000
Sheriff—District of Algoma	500		500

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1984—*Continued*

Name	Amount	Settled after April 30	To be settled after April 30
	$	$	$
Sheriff—Judicial District of York	600		600
Sheriff of Essex County	650		650
Sheriff of Hamilton	500		500
Sheriff of Hull	2,100		2,100
Sheriff of Peel	1,201		1,201
Sheriff of Renfrew	600		600
Shriff of York District	3,000		3,000
Sheriff of York Region	600		600
Short S	879	879	
Siconolfi K F	500		500
Sieben N	980		980
Smith J J	1,000		1,000
Spanton B	829	829	
Tamas J	700		700
Thoma C	950		950
Tkaczyk J	700	700	
Toohey R	2,100		2,100
Totton G	1,125	1,125	
Trahan M	600	600	
Turchetto A	500		500
Turnball D G	1,280	1,280	
Vaillancourt D	527	527	
Vallieres A	1,100	1,100	
Wafer T	540	540	
Watters P	850	300	550
Western Totalizator Co Ltd	700		700
Wyse D	1,600	1,600	
Young D	1,600	1,600	
Advances under $500	52,952	44,576	8,376
	261,956	*152,764*	*109,192*
	287,211	176,640	110,571
PRIVY COUNCIL			
Department			
Lee A	1,110	1,110	
Advances under $500	966	966	
	2,076	*2,076*	
Commissioner of Official Languages			
Boutin T	1,000	1,000	
Robichaud J	2,467	2,467	
Advances under $500	672	672	
	4,139	*4,139*	
Public Service Staff Relations Board			
Advances under $500	550	550	
	6,765	6,765	
PUBLIC WORKS			
Bauckman E	4,000		4,000
Benckhuysen C	500	500	
Boyd B	899		899
Brown D J	600	600	
Brown G	1,000		1,000
Bryan G	600	600	
Burk M	537	537	
Buyck D	925		925
Davies D B	741	741	
Depres V	639		639
Durelle F	639		639
Forbes E	639		639
Geurin M	800		800
Ghini L	1,182	1,182	
Hébert R	700		700
Hebert R	700	700	
Hoyt N	4,000		4,000
Johnston J R	868		868
Kalegaric N	916		916
Lacoste P	600	600	
Ladouceur L	600	600	
Leaker R	600	600	
Livingston J	2,200		2,200
MacGillivary W	600		600
MacIntire A	639		639
MacKenzie D R	750		750
MacLean K	639		639
Mill P	1,500		1,500
Noel L	639		639
Overton B	721		721
Feeling R	1,272		1,272
Power W K	2,063		2,063
Proulx F	500		500
Reid G D	2,000		2,000
Robichaud F	639		639
Robinson B	500	500	
Ross D	1,993		1,993
Roy C	500		500
Rystephanuk M	830		830
Savoie E	639		639
Sill R	500	500	
Skinner M D	600	600	
Spink D	800	800	
Spruin W	650		650
Sweeney R	639		639
Taylor W	639		639
Thomson R	3,600		3,600
Vaughan L	814		814
Viau G	500	500	
Wallace J	500	500	
Ward D	1,845		1,845
Watson V	595	595	
Advances under $500	97,475	7,819	89,656
	150,466	18,474	131,992
REGIONAL INDUSTRIAL EXPANSION			
Department			
Andre D	1,000	1,000	
Baird B	588	588	
Cameron D	1,350		1,350
Enman A J	860		860
Fortier J	3,500	3,500	
Fortier R	1,000	1,000	
Gadbois I	500	500	
Gadoury G	2,000		2,000
Gass M	1,200	1,200	
Heeney R	8,500		8,500
Khan R	800	769	31
Langevin R	3,000	3,000	
Lee P	1,000	500	500
Leventel J	1,000		1,000
Mathu J	2,350		2,350
McDonald M	881	881	
McGregor D	1,440	1,440	
McGuire P	7,000	7,000	
Moore C A	500		500
Mott D	5,658	5,658	
O'Callaghan D A	700		700
Oliver C	807	807	
Prud'homme F	500	500	
Shum P M	800		800
Smith E	1,369	1,369	
Smith E W	1,000		1,000
VanCamp W	1,604		1,604
Walker B G	800		800
Walker H V	1,230		1,230
Williams B D	800		800
Wilson G	1,500		1,500
Advances under $500	6,006	2,591	3,415
	61,243	*32,303*	*28,940*
Foreign Investment Review Agency			
Advance under $500	21	21	
	61,264	32,324	28,940

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1984—*Continued*

Name	Amount	Settled after April 30	To be settled after April 30
	$	$	$
SCIENCE AND TECHNOLOGY			
Natural Sciences and Engineering Research Council			
Advance under $500	75	75	
SECRETARY OF STATE			
Department			
Bouchard P	1,330	1,330	
Canadian Human Rights Commission	25,000	25,000	
Dufour A	1,700	1,700	
L'Abbe M	1,700	1,700	
Lapierre J	950	950	
Leblanc L	1,700	1,700	
Lemay J	845	845	
Lewis N	625	625	
Mathieu Dr J	1,700	1,700	
Vilandre P	600		600
Advances under $500	2,537	1,694	843
	38,687	*37,244*	*1,443*
Public Service Commission			
Advances under $500	361	200	161
	39,048	37,444	1,604
SOCIAL DEVELOPMENT			
Advance under $500	93	93	
SOLICITOR GENERAL			
Department			
Bonhomme J	1,300		1,300
Buller E	700		700
Chaiken R	842		842
Charles C	575		575
Charron J	600		600
Foley R	500		500
Gibson F	2,500	1,191	1,309
Gravell-Dunberry O	500		500
Kaplan B	2,000		2,000
Kelly P	500	184	316
Lam J	500		500
Lloyd S	650		650
McFarlane K	500		500
McManus K	1,025		1,025
McMullin C	600		600
Nuttall C	1,000		1,000
O'Toole P	875		875
Paquet G	2,000		2,000
Piovesan W	500		500
Sarides G	500		500
Simon P	500		500
Smith A	1,335		1,335
Spanglett J	500		500
Stewart R	1,500		1,500
Stote D	900		900
Syrenne R	500		500
Vail H	600		600
Woods J	500		500
Advances under $500	5,160	346	4,814
	29,662	*1,721*	*27,941*
Correctional Service			
Ablertini D	500		500
Albertini D	1,000	1,000	
Burcher J	700		700
Doucette J	683	683	
Gitzel J	500	500	
Hooper G	950		950
Jacques P	500	500	
Miles C	500	500	
Weibe R	529		529
Advances under $500	13,869	8,087	5,782
	19,731	*11,270*	*8,461*
National Parole Board			
Labelle R	550	550	
Advances under $500	545	545	
	1,095	*1,095*	
	50,488	14,086	36,402
SUPPLY AND SERVICES			
Services Program			
Flower C	11,338		11,338
Fox G	1,228		1,228
MacDonald L	500		500
Poulin R	1,000		1,000
Reatherford P	13,109		13,109
Saevie J S	1,000		1,000
Sherlock N P	3,000		3,000
Advances under $500	500		500
	31,675		*31,675*
Supply Program			
Ames L	600	600	
Archambault A	900		900
Biolley M	1,000		1,000
Black B	1,200	1,200	
Blades D	800	800	
Boyd K	1,000	1,000	
Brazeau L	650	650	
Briere R	765		765
Burnett B	3,000		3,000
Burt J	1,288		1,288
Church F W	700	700	
Cleary M	500	500	
Coons H A	600	600	
Costello M	3,500	3,500	
Coughlin J	900	900	
Curling D H	750	750	
Davidson R W	584	584	
Duncan H	500	500	
Fairley Gougeon J	500	500	
Ferrence G	635	635	
Gregg J	1,728		1,728
Gribbon J	900	900	
Gummer E	500	500	
Guy R	4,000		4,000
Henri J	500	500	
Jack T	3,000		3,000
Lewis E	2,550		2,550
Lick G E	528	528	
Lillico S L	1,701	1,701	
Love D	2,500		2,500
Martin H	2,500		2,500
Matthews O I	4,000	4,000	
McKenna J G	600	600	
McNally B	8,726		8,726
Parkins J A	7,553		7,553
Pickard L G	1,000	1,000	
Platt N	550		550
Richar R P	1,600	1,600	
Ross L	1,880	1,880	
Routledge E M	855		855
Schmidt J	5,000		5,000
Seth S	750	750	
Smith S	2,000		2,000
Stang J J	525	525	
Warren S	900	900	
Westcott-Toms J	724	724	
Westover J M	850	850	
Wharton J	1,300	1,300	
Advances under $500	18,849	9,994	8,855
	98,441	*41,671*	*56,770*
	130,116	41,671	88,445

Accountable advances not repaid, accounted for or recovered—*Concluded*

Details of accountable advances outstanding as at April 30, 1984—*Concluded*

Name	Amount	Settled after April 30	To be settled after April 30
	$	$	$
TRANSPORT			
Department			
Alen I	1,060		1,060
Bird R	2,154		2,154
Bird R	656		656
Cairns D	500		500
Cormer D	1,000		1,000
Dorsay R	2,300		2,300
Duchesneau A	500		500
Fergusson W	9,000		9,000
Granery J	1,000		1,000
Green J	9,000		9,000
Matuck J	2,500		2,500
Pittman J	1,660		1,660
Reid W	600		600
Robb C T	700		700
Rogers E G	667		667
Tennyson R	500		500
Advances under $500	3,626		3,626
	37,423		*37,423*
Canadian Transport Commission			
Burnham W	2,129	2,129	
Chisholm J	500	500	
Henri B	2,110	2,110	
Magee J	800	800	
Nicholas D	1,300	1,300	
Advance under $500	300	300	
	7,139	*7,139*	
	44,562	7,139	37,423

Name	Amount	Settled after April 30	To be settled after April 30
	$	$	$
TREASURY BOARD			
Secretariat			
Dewitt A C	600		600
Gustafson B	500	500	
Kirkpatrick D	900		900
Advances under $500	962	299	663
	2,962	*799*	*2,163*
Comptroller General			
Levine E	838		838
Quinn P	1,500		1,500
	2,338		*2,338*
	5,300	799	4,501
VETERANS AFFAIRS			
Blain C	1,000	1,000	
Bourassa J	2,000	2,000	
Boyd M	800	800	
Burke M A	1,000		1,000
Calagoure G	500		500
French D	540		540
Lazar F	1,500		1,500
MacKay G	900	900	
MacNeil B	515	515	
Miller G	750	750	
Advances under $500	8,146	7,388	758
	17,651	13,353	4,298
Grand total	2,780,182	918,913	1,861,269

Statement of all borrowing transactions on behalf of Her Majesty

Note: this information is required by Section 40 of the Financial Administration Act. The borrowing transactions included in this statement are: borrowings by the Government for general purposes, and borrowings by agent Crown corporations which are reported as such on the Government's Statement of Assets and Liabilities, except where the Government is the lender. Borrowings by non-agent Crown corporations are not included because such borrowings are not on behalf of Her Majesty.

(in millions of dollars)

	April 1, 1983	Issues	Retirements	March 31, 1984
Unmatured debt of the Government of Canada(1)	115,155	132,710	106,262	141,603
Borrowings of Crown corporations designated as agents of Her Majesty—				
Atomic Energy of Canada Limited	54		10	44
Canada Deposit Insurance Corporation		869		869
Canada Development Investment Corporation(2)	1,906	399	592	1,713
Canada Ports Corporation	92	74	146	20
Canadian Wheat Board, The	3,069	2,889	3,136	2,822
Export Development Corporation	3,840	21,570	20,571	4,839
Farm Credit Corporation	55	803	553	305
Federal Business Development Bank	1,004	1,296	1,379	921
Northern Transportation Company Limited	1	5	6	
Petro-Canada	578	56	406	228
Seaway International Bridge Corporation, Ltd, The	(3)			(3)
Teleglobe Canada	44	23	3	64
	10,643	*27,984*	*26,802*	*11,825*
Total	125,798	160,694	133,064	153,428

---

(1) Details can be found in Section 11 of this volume.

(2) Canada Development Investment Corporation: On March 30, 1984, Canadair Limited changed its name to Canadair Financial Corporation Inc. The loans and other general obligations of Canadair Limited have been assumed by Canadair Financial Corporation Inc. The financial statements of Canadair Financial Corporation Inc. are consolidated with those of the Canada Development Investment Corporation and the outstanding loans amounting to $1,062,000,000 are included under the Canada Development Investment Corporation. Also included under the Canada Development Investment Corporation are the borrowings of The de Havilland Aircraft of Canada, Limited, another of its subsidiaries, amounting to $85,687,787. Both of these corporations' borrowings are reported on the Government's Statement of Assets and Liabilities. In addition, the borrowings of Eldorado Nuclear Limited, another subsidiary of the Canada Development Investment Corporation, amounting to $565,473,000 are also included.

(3) Less than $500,000.

Losses of money or public property

Note: this information is required by Section 91.1 of the Financial Administration Act. Section 98 of the Act dealing with the Public Officers Guarantee Account was repealed effective November 30, 1983.

Losses of money (for the period from November 30, 1983 to March 31, 1984)

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1983-84
		$	$
EMPLOYMENT AND IMMIGRATION			
Loss of a cash overpayment recovery which was placed in the petty cash box and could not later be located. (Location Downsview CEC)	10	128	
Abuse of the intercity system through a series of personal long distance telephone calls	5	45	45
Abuse of intercity system through a series of personal long distance telephone calls	5	494	
Cash sent from the Winnipeg North CEC was lost in the regular mail	10	210	
Theft of the petty cash fund at the West Broadway CEC	10	102	
Non-deposit of the Immigrant guarantee Deposit. (The loss is charged to asset allotment 84 which is not subject to a parliamentary vote)		1,500	
Non-repayment of a travel advance	10	50	
Non-repayment of a travel advance	10	50	
Theft of the petty cash fund at the Montreal East CEC	10	65	
Theft of the petty cash fund at the South Bank CEC	10	20	
Theft of the petty cash fund at the Sherbrooke—Olivier CEC	10	92	
Theft of the petty cash fund at the Montreal Centre South CEC	10	144	
ENERGY, MINES AND RESOURCES			
Theft of money from the Quebec Regional Map Sales Office	1	440	
Theft and forgery of travel advance	35	1,500	
ENVIRONMENT			
Forgery of stolen government credit card	5	202	
Theft of petty cash at Atmospheric Environment Headquarters at Downsview, Ont	5	140	
EXTERNAL AFFAIRS			
Theft of a portion of a travel advance by unknown person in foreign country	1	265	215
FISHERIES AND OCEANS			
Theft of petty cash at St John's Nfld	1	386	
Theft of petty cash at Burlington, Ont	1	84	
Loss of refund of travel advance in cash in transit, by another Departmental employee	1	164	

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1983-84
		$	$
NATIONAL DEFENCE			
An error on a payment voucher resulted in a shortage of $260 in the Working Capital Fund account of one of Her Majesty's Canadian Ships	1	260	
An overpayment in the amount of $100 from the Imprest Working Capital account of Canadian Forces Base Shilo	1	100	
An overpayment or misplaced voucher of $100 from the Imprest Working Capital account of Canadian Forces Base Calgary	1	100	
An error in the handling of cash in the amount of $61 from the Imprest Working Capital account of Canadian Forces Base Lahr	1	61	
NATIONAL REVENUE			
Customs and Excise			
Misappropriation of cash receipts. Employee resigned	1	1,000	1,000
Theft of money from cash drawer by an employee	1	209	209
Unexplainable loss of security deposit	1	25	
Reimbursement for theft in 1982-83 of public property. Employee discharged and made full restitution	1		793
Reimbursement of false claims reported for the period covering April 1, 1983 to Nov 30, 1983 for overtime mileage and allowances. Employee resigned and made full restitution	1		1,445
Reimbursement of false travel claims for mileage and meal allowances reported for the period covering April 1, 1983 to Nov 30, 1983. Employee resigned and made full restitution	1		850
Fraudulent requisitioning of crown funds for personal gain. Employee discharged, prosecuted and is now serving a jail sentence	1	8,832	8,832
Purchase of gasoline made by use of government credit card for personal use. Employee was given a ten working day suspension and full restitution to be made	1	57	
The aggregate of all shortages and overages for ports of Customs and Excise in Canada: shortages 1,988; overages 1,443	1	545	
A legitimate cheque which was fraudulently endorsed and negotiated	1	58	
Theft of change float by persons unknown	1	98	

Losses of money or public property—*Continued*

Losses of money (for the period from November 30, 1983 to March 31, 1984)—*Concluded*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1983-84
		$	$
Failure on part of employee to reimburse standing advance	1	100	
Loss of a portion of cash deposit by persons unknown	1	30	
Robbery by persons unknown	1	1,865	
Portion of misappropriation of 1981-82 public funds not recovered from employee	1	497	
SUPPLY AND SERVICES			
Statistics Canada			
Employee fraudulently submitted a travel claim. Prosecution was undertaken and the employee was convicted and resigned. Recovered in full	10	2,140	2,140
Employee fraudulently submitted a travel claim. Prosecution was undertaken and employee was convicted and dismissed. Recovered in full	10	2,148	2,148
		24,206	17,677

Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer (for the period from April 1, 1983 to November 30, 1983)

	Summary				
	Number of cases	Amount of loss	Amount recovered	Net charge to Account	Amount outstanding
		$	$	$	$
Amounts previously reported outstanding at March 31, 1983		681,034			681,034
Net difference due to changes (for details, see Appendix 1)		−152	38,458	−598	−38,012
		680,882	*38,458*	*−598*	*643,022*
Amounts reported from April 1, 1983 to November 30, 1983					
Losses recovered in full (for details, see Appendix 2)	22	27,994	27,994		
Other losses (for details, see Appendix 3)	35	55,836	246		55,590
	57	*83,830*	*28,240*		*55,590*
		764,712	66,698	−598	698,612

Losses of money or public property—*Continued*

Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer (for the period from April 1, 1983 to November 30, 1983)—*Continued*

APPENDIX 1—ADJUSTMENT IN CASES REPORTED IN PREVIOUS YEARS

(Figures in bold face indicate amounts previously reported)

Department and position	Year last reported	Amount of loss	Amount recovered	Net charge to Account	Amount outstanding	Particulars
		$	$	$	$	
Employment and Immigration						
Former service unit clerk		15,995	15,995			Misappropriation of funds by alteration of Unemployment Insurance claims and sharing increased benefits with claimants. Balance was recovered from the employee's pension fund.
	1982-83	**15,995**	**15,747**	**248**		
Environment						
Former principal		27,638	16,417		11,221	Alteration of payroll input documents. Employee no longer employed in term position. Partial recovery was made from the employee's pay. In addition, the employee was convicted and sentenced to 28 counts of 18 months each to run concurrently. No further recoveries are considered possible.
	1982-83	**27,790**	**11,682**		**16,108**	
National Defence						
Account custodian		100			100	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Borden. The investigation found that the probable cause of the loss was due to an overpayment of funds. As negligence was of a minor character, recovery from the custodian was not ordered.
	1982-83	**100**			**100**	
Cashier		100			100	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Summerside. The investigation found that the probable cause of the loss was due to an overpayment of funds. As negligence was of a minor character, recovery from the cashier was not ordered.
	1982-83	**100**			**100**	
Account custodian		7,675	3,867		3,808	A cash shortage of $7,675 occurred in the imprest Working Capital of CFS Mont Apica. The amount of $3,867 has been recovered from the ex-Private's return of pension contributions leaving a balance of $3,808 owing to the Crown. Final disposition is pending.
	1981-82	**7,675**	**3,867**		**3,808**	
Advance holder		350			350	A travel advance was issued to a Corporal on posting by Canadian Forces Base Comox and the advance was not recovered prior to his release. This matter has been turned over to the Department of Justice for collection.
	1981-82	**350**			**350**	
National Health and Welfare						
Former executive assistant		113,703	12,758(1)		100,945	Fabrication of fraudulent contracts for services of individuals from 1975 to 1980. Employee was dismissed by Minister of State for Social Development and subsequently charged and convicted. The court has ordered full restitution.
	1982-83	**113,703**			**113,703**	
Former clerk		379	379			Diversion of petty cash funds to own use and further misappropriation of public funds by improperly obtaining local emergency accountable advances to supplement petty cash pending replenishment. Employee resigned and recovery was made from the employee's Superannuation Account.
	1982-83	**379**			**379**	
Former secretary		214	214			Misuse of public funds through abuse of sick leave by fabrication of medical certificates. Employee was discharged and recovery was made from funds due to the individual.
	1982-83	**214**			**214**	
National Revenue — Customs and Excise						
Cashier		3,408	2,911		497	Misappropriation of funds through suppression of revenue documents. $2,911 has been recovered; however, no further recovery is considered possible.
	1982-83	**3,408**			**3,408**	
Customs inspector		151	151			Fraudulently obtained overtime compensation and private car mileage. Employee was given a ten working day suspension. Recovery was made through payroll deductions.
	1982-83	**151**	**56**		**95**	
Former customs inspector		74	35		39	Fraudulently charged the Crown for taxi fares and obtained both cash payment and compensating time for the same period. Employee was discharged and partial recovery was made. No further recovery is expected.
	1982-83	**74**	**35**		**39**	
Former customs inspector		322			322	Misappropriation of funds through duplication of revenue collection documents. The individual is now deceased.
	1981-82	**322**			**322**	
Former clerk		7,628			7,628	Suspected theft of gemstones. Employee was discharged, and investigation during the past year indicates this individual has no known assets which would afford recovery.
	1981-82	**7,628**			**7,628**	

Losses of money or public property—*Continued*

Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer (for the period from April 1, 1983 to November 30, 1983)—*Continued*

APPENDIX 1—ADJUSTMENT IN CASES REPORTED IN PREVIOUS YEARS—*Concluded*

(Figures in bold face indicate amounts previously reported)

Department and position	Year last reported	Amount of loss	Amount recovered	Net charge to Account	Amount outstanding	Particulars
		$	$	$	$	
Former employee	**1982-83**	2,250 **2,250**	1,150 **1,150**		1,100 **1,100**	Misappropriation of funds through suppression of revenues received. RCMP investigation has been completed and no charges have been laid due to insufficient evidence. The case has been closed.
Social Development Former executive secretary	**1982-83**	113,046 **113,046**	12,758(2)		100,288 **113,046**	Fabrication of fraudulent contracts. Employee was dismissed and prosecuted. The court has ordered full restitution.
Solicitor General — Royal Canadian Mounted Police Staff sergeant	**1982-83**	4,010 **4,010**	4,010		**4,010**	Between 1978 and 1980 this member stole provincial warrant monies that were to be remitted to the Province of Newfoundland. The member repaid the total amount upon quitting the Force, was convicted of two counts of theft over $200, and served time in penitentiary.
Transport Former transport clerk	**1982-83**	42,800 **42,800**	11,473 **11,123**	31,327 **31,677**		Misappropriation of public funds through alteration of deposit slips. Recovery payments being received at irregular intervals.
		339,843 **339,995**	82,118 **43,660**	31,327 **31,925**	226,398 **264,410**	
Net differences due to changes		– 152	38,458	– 598	– 38,012	

---

(1) National Health and Welfare and Ministry of State for Social Development received equal shares of $25,516 recovered during current fiscal year.

(2) See National Health and Welfare.

Losses of money or public property—*Continued*

Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer (for the period from April 1, 1983 to November 30, 1983)—*Continued*

APPENDIX 2—LOSSES RECOVERED IN FULL

Department and position	Amount of loss	Amount recovered	Particulars
	$	$	
Agriculture			
Former employee	502	502	Employee claimed he had lost his pay cheque, and obtained a duplicate but cashed both cheques. The employee has resigned.
Employment and Immigration			
Employment counsellor assistant	546	546	Acted as cashier and failed to deposit funds for which official receipts were issued.
Financial services clerk	6,340	6,340	Cash payments received at the CEC (Canada Employment Centre) in payments of UIC overpayments accounts, converted for own personal use.
External Affairs—Canadian International Development Agency			
Secondment	259	259	Misuse of taxi chits. The individual involved resigned and full recovery made. The Department of Justice recommended that no criminal proceedings be undertaken.
Justice—Canadian Human Rights Commission			
Petty cash holder	22	22	Theft of petty cash at Prairie Regional Office, Winnipeg, Manitoba by persons unknown. The loss was recovered from the Petty Cash holder.
Petty cash holder	31	31	Theft of petty cash at Atlantic Regional Office, Halifax, N.S. by persons unknown. The loss was recovered from the Petty Cash holder.
National Defence			
Cashier	100	100	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Montreal as a result of a suspected overpayment of a travel claim by the cashier to an unidentified individual. The cashier voluntarily made full restitution.
Cashier	200	200	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Montreal as a result of a suspected overpayment by the cashier to an unidentified individual. The cashier voluntarily made full restitution.
Sub-advance holder	684	684	A cash shortage occurred in the Working Capital Advance of Her Majesty's Canadian Ship Margaree. The investigation could not determine the reason for the loss, however it did reveal unacceptable accounting practices, and the sub-advance holder voluntarily made full restitution.
National Health and Welfare			
Engineer	807	807	Misuse of public funds through the submission of a false travel claim and falsification of supporting documents. Employee was disciplined, and full restitution was made.
Former hospital administrator	5,259	5,259	Misappropriation of public property through the use of forged documents. Employee was found guilty and sentenced to four months in jail. Employee was discharged, and full restitution was made.
Nurse	371	371	Misappropriation of funds through falsification of a travel claim. An Internal investigation was conducted, disciplinary action taken, and full restitution was made.
National Revenue—Customs and Excise			
Cashier	2,000	2,000	Suppression of revenue documents between 1977-1980. The employee was discharged and full restitution was made.
Clerk	1,260	1,260	Forging of doctors' signatures on medical sick leave certificates. Employee resigned and made full restitution.
Clerk	1,336	1,336	Forging of doctors' signatures on medical sick leave certificates. Employee resigned, and made full restitution.
Customs inspector	1,445	1,445	Employee made false claims for overtime, mileage and allowances. Employee resigned, and full restitution was made.
District manager	850	850	Presented 35 fraudulent travel claims in order to obtain mileage and meal allowances. Employee resigned, and full restitution was made.
Cashier	209	209	Employee stole money from cash drawer. Employee resigned, and full restitution was made.
Solicitor General—Royal Canadian Mounted Police			
Staff sergeant	1,450	1,450	Between July 79 and September 82 this person defrauded the RCMP of informant fees on several occasions.
Public servant	35	35	In October 82 funds were found to be missing from the "D" Division Mess Fund. The missing money has been replaced by the person responsible for the fund.

Losses of money or public property—*Continued*

Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer (for the period from April 1, 1983 to November 30, 1983)—*Continued*

APPENDIX 2—LOSSES RECOVERED IN FULL—*Concluded*

Department and position	Amount of loss	Amount recovered	Particulars
	$	$	
Supply and Services—Statistics Canada			
Employee	2,140	2,140	Fraudulently submitted a travel claim. Prosecution was undertaken, the employee was convincted, and resigned. The loss was recovered in full.
Employee	2,148	2,148	Fraudulently submitted a travel claim. Prosecution was undertaken, the employee was convicted, and was dismissed. The loss was recovered in full.
	27,994	27,994	

Losses of money or public property—*Continued*

Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer (for the period from April 1, 1983 to November 30, 1983)—*Continued*

APPENDIX 3—OTHER LOSSES (ITEMS NOT CHARGED TO THE PUBLIC OFFICERS GUARANTEE ACCOUNT)

Department and position	Amount of loss	Amount recovered	Net charge to Account	Amount outstanding	Particulars
	$	$	$	$	
Communications					
Former employee	4,131			4,131	Misuse of call code for long distance telephone calls. The employee resigned, and the Department has decided to forego restitution.
Former employee	708	158		550	Personal use of departmental resources. The amounts shown are estimates of losses that have occurred. The employee was discharged.
Employment and Immigration					
Investigation and control officer	1,713			1,713	Submission of false travel claims. Action has been taken to collect the money from the employee.
Branch manager	1,302			1,302	Submission of false travel, removal and overtime claims. The employee is appealing his dismissal, and action to recover the balance from the employee's pension fund is being delayed until the appeal is concluded.
Branch manager	1,368			1,368	Submission of false travel and relocation claims. Disciplinary action has been taken.
Employment counsellor	1,080			1,080	Misappropriation of funds by establishing a fraudulent U.I. claim for his wife. Investigation is in progress, other clients may be involved.
Employment counsellor	16			16	Submission of false travel claims.
Project agent	2,000			2,000	Made a false declaration which resulted in a payment to a contractor which was not owing. Legal advice was requested concerning the possibility of recovering the amount from the employee pension fund.
Regional liaison officer	5,399			5,399	Submission of false overtime claims and misuse of taxi vouchers. The employee was suspended.
Former operations manager	10,500			10,500	Submission of false overtime claims and misuse of taxi vouchers. The employee was discharged.
Former writer/editor	9,409			9,409	Submission of false overtime claims and misuse of taxi vouchers. The employee was discharged.
Senior organizational development manager	815			815	Submission of false travel claims. The employee was suspended.
National Defence					
Sub-advance holder	140			140	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Halifax as a result of a fire in the building where the safe holding the public fund was located.
Cashier	20			20	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Calgary. An investigation found the probable cause to be a suspected overpayment by the cashier. As negligence was of a minor nature, recovery from the cashier was not ordered.
Sub-advance holder	43			43	Break-in and theft of cash from imprest Working Capital of Canadian Forces Recruiting Centre Chicoutimi by person(s) unknown.
Cashier	250			250	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Toronto. An investigation found the probable cause to be the loss of a travel claim or advance documentation.
Cashier	100			100	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Valcartier. An investigation found the probable cause to be the losse of a travel claim or advance documentation.
Cashier	70			70	A cash shortage occurred in the imprest Working Capital of Her Majesty's Canadian Ship Huron. An investigation found the probable cause to be a suspected overpayment by the cashier. As negligence was of a minor nature, recovery from the cashier was not ordered.
Sub-advance holder	263	88		175	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Lahr. An investigation found the probable cause to be a suspected theft by person(s) unknown. The advance holder was held to be partially accountable and $88 was recovered from payroll entitlements.
Cashier	20			20	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base St. Jean. An investigation found the probable cause to be a suspected overpayment by the cashier on pay day. As negligence was of a minor nature, recovery from the cashier was not ordered.

Losses of money or public property—*Concluded*

Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer (for the period from April 1, 1983 to November 30, 1983)—*Concluded*

APPENDIX 3—OTHER LOSSES (ITEMS NOT CHARGED TO THE PUBLIC OFFICERS GUARANTEE ACCOUNT)—*Concluded*

Department and position	Amount of loss	Amount recovered	Net charge to Account	Amount outstanding	Particulars
	$	$	$	$	
Cashier	100			100	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Ottawa. An investigation found the probable cause to be an overpayment by the cashier. As negligence was determined to be of a minor nature, recovery from the cashier was not ordered.
Sub-advance holder	28			28	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Halifax. An investigation found the probable cause to be theft by person(s) unknown.
Accounting officer	112			112	A cash shortage occurred in the Working Capital Advance of Canadian Contingent, United Nations, Middle East. An investigation did not reveal the cause, and the matter is still under consideration
Sub-advance holder	2,227			2,227	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Moose Jaw. An investigation found the probable cause to be fraud, and theft by the advance holder. The matter is still under consideration.
Travel advance holder	212			212	A travel claim issued from CFB Ottawa could not be accounted for as a result of helicopter crash and fire.
Cashier	100			100	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Kingston. The reason for the loss could not be determined. The matter is still under investigation.
Cashier	100			100	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Valcartier. An overpayment of funds is suspected. The matter is still under investigation.
Cashier	100			100	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Borden. An overpayment of funds is suspected. The matter is still under investigation.
Cashier	50			50	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Moose Jaw. An overpayment of funds is suspected. The matter is still under investigation.
Cashier	45			45	A cash shortage occurred in the imprest Working Capital of Canadian Forces Base Calgary. An overpayment or loss of travel advance documentation is suspected. The matter is still under investigation.
Cashier	20			20	A cash shortage occurred in the Working Capital Fund on Her Majesty's Canadian Ship Saguenay. An investigation found the probable cause to be an overpayment of funds on pay day. The matter is still under investigation.
National Health and Welfare X-Ray technician	500			500	Misappropriation of public funds through the sale of public property. Charges were laid and a trial date has been set.
Head of X-Ray department	12,554			12,554	Misappropriation of public funds through the sale of public property. Charges were laid and a trial date has been set.
Solicitor General—Royal Canadian Mounted Police Sergeant	200			200	In March 1982 a shortage of $200 was discovered in an exhibit in Fort McMurray when it was being deposited to the account of the Receiver General. An investigation failed to identify the party responsible.
Supply and Services—Statistics Canada Employee	141			141	Loss of cash re travel refund. Case investigated, results pending.
	55,836	246		55,590	

SECTION 14

1983-84
PUBLIC ACCOUNTS

Other Miscellaneous Information

CONTENTS

	Page
Financial assistance under budgetary appropriations	14.2
Financial assistance given to railways by the Government of Canada in 1983-84	14.3
Losses of $1,000 or more due to accidental destruction of, or damage to, assets	14.6
Education leave costs	14.7
Return on investments	14.8
Report of surplus material disposed of in 1983-84	14.14
Interest on the public debt	14.16

Financial assistance under budgetary appropriations

This statement summarizes financial assistance under budgetary appropriations for both agent and non-agent Crown corporations. It should be read in conjunction with Table 7.4 in Section 7 of this volume. The purpose for which payments have been made under budgetary appropriations is segregated between: (*a*) amounts to cover operating expenses and (*b*) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Financial assistance under budgetary appropriations for the year ended March 31, 1984

	Financial assistance under budgetary appropriations[1]	Purpose	
		Operations	Capital expenditures
	$	$	$
Agent Crown corporations			
Atomic Energy of Canada Limited	336,316,934	306,306,934	30,010,000
Canada Development Investment Corporation[2]			
Canada Harbour Place Corporation	20,935,000		20,935,000
Canada Lands Company (Mirabel) Limited	8,975,000		8,975,000
Canada Lands Company (Le Vieux-Port de Montréal) Limited	12,257,743		12,257,743
Canada Lands Company (Vieux-Port de Québec) Inc.	31,835,842		31,835,842
Canada Mortgage and Housing Corporation	1,604,163,158	1,604,163,158	
Canada Museums Construction Corporation Inc.	10,776,000		10,776,000
Canada Ports Corporation	19,029,352		19,029,352
Canada Post Corporation	483,009,406	483,009,406	
Canadian Broadcasting Corporation	815,346,529	748,461,529	66,885,000
Canadian Commercial Corporation	17,168,131	17,103,131	65,000
Canadian Dairy Commission	5,475,085	5,475,085	
Canadian Film Development Corporation	16,263,234	16,263,234	
Canadian Livestock Feed Board	16,786,082	16,736,082	50,000
Canadian Patents and Development Limited	350,000	350,000	
Canadian Sports Pool Corporation	10,500,000	10,500,000	
Canadian Wheat Board, The	120,682,098	17,445,395	103,236,703
Canagrex	700,000	700,000	
Cape Breton Development Corporation	110,193,712	94,095,270	16,098,442
Defence Construction (1951) Limited	12,885,000	12,885,000	
Farm Credit Corporation	10,348,229	10,348,229	
Federal Business Development Bank	77,882,391	77,882,391	
National Battlefields Commission	2,727,000	2,727,000	
National Capital Commission	86,230,900	52,701,900	33,529,000
Northern Canada Power Commission	50,000	50,000	
Northern Transportation Company Limited	643,435	643,435	
Petro-Canada[3]	76,800,000	76,800,000	
St Lawrence Seaway Authority, The	3,000,000	3,000,000	
	3,911,330,261	*3,557,647,179*	*353,683,082*
Non-agent Crown corporations			
Canadian National Railway System	323,550,092	268,650,092	54,900,000
Great Lakes Pilotage Authority, Ltd.	249,792	249,792	
Laurentian Pilotage Authority	966,084	966,084	
VIA Rail Canada Inc	610,933,850	456,633,850	154,300,000
	935,699,818	*726,499,818*	*209,200,000*
Total	4,847,030,079	4,284,146,997	562,883,082

---

[1] Excludes grants and contributions paid to agent and non-agent Crown corporations where they qualify as members of a general class of recipients.

[2] On March 30, 1984, Canadair Limited changed its name to Canadair Financial Corporation Inc. following a financial restructuring. During the fiscal year, Canadair Limited and The de Havilland Aircraft of Canada, Limited respectively received assistance under budgetary appropriations of $550,000,000 and $300,000,000.

[3] The above excludes an amount of $3,498,259 for financial assistance under budgetary appropriations used by Canertech Inc., an unconsolidated subsidiary of Petro-Canada.

Financial assistance given to railways by the Government of Canada in 1983-84 (with cumulative figures to March 31, 1983)

The 1952 Canadian National Railways Capital Revision Act stated that: The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of (a) the National System (Canadian National Railway System), including its predecessor companies; (b) the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 Canadian National Canadian Pacific Act, including its predecessor companies; and, (c) any other railway.

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Only individual payments of $50,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: (i) for Canadian National Railways—all companies owned, operated or managed by Canadian National, (ii) for Canadian Pacific—only companies engaged in transportation, communications and hotel activities.

Financial assistance given to railways by the Government of Canada in 1983-84 (with cumulative figures to March 31, 1983)

	Budgetary assistance		Non-budgetary assistance			
	1983-84	Cumulative to March 31, 1983	Balance April 1, 1983	Receipts and other credits	Payments and other charges	Balance March 31, 1984
	$	$	$	$	$	$
CANADIAN NATIONAL RAILWAY SYSTEM(1) (2)						
Capital stock 6,511,702 shares of no par value(3)			2,550,745,732		69,032,000	2,619,777,732
Loans and advances including those made in connection with Government's relief program			243,092,984	7,414,121		235,678,863
Allowance for Newfoundland employees transferred to Canadian National Railway	1,613,659					
Atlantic Region Freight Assistance Act (s)	3,417,350					
Capital cost of rehabilitation of Prairie Branch Railway Lines	54,600,000					
Energy Administration Act (s)	7,905,652					
Maritime Freight Rates Act	10,064,275					
Railway Act (s)	197,651,253					
Railway employee Provident Fund	3,404,418					
Railway Relocation and Crossing Act	4,889,194					
Reimbursement of benefit re Terra Transport Division employees	958,287					
Renovation of bus terminal re Terra Transport	300,000					
Revenue losses during current crop year	91,300,000					
Share of carrying charges associated with rail order	292,089					
Termination of the collection of tolls on the Victoria Bridge (s)	1,659,217					
Testing and evaluation of railway operation in Newfoundland	12,810,426					
Water transportation service and cost of rail/water and narrow gauge/standard gauge interface, ferries and terminal	156,611,996					
Western Grain Transportation Act (s)	70,160,041					
Carry forward from previous years		2,497,748,181*				
	617,637,857	*2,497,748,181*	*2,793,838,716*	*7,414,121*	*69,032,000*	*2,855,456,595*

Financial assistance given to railways by the Government of Canada in 1983-84 (with cumulative figures to March 31, 1983)—*Continued*

	Budgetary assistance		Non-budgetary assistance			
	1983-84	Cumulative to March 31, 1983	Balance April 1, 1983	Receipts and other credits	Payments and other charges	Balance March 31, 1984
	$	$	$	$	$	$
CANADIAN PACIFIC LIMITED(2)						
Atlantic Region Freight Assistance Act (s)	538,117					
Capital cost of rehabilitation of Prairie Branch Railway Lines	38,600,000					
Energy Administration Act (s)	919,755					
Maritime Freight Rates Act	806,851					
Railway Act (s)	158,088,230					
Railway Relocation and Crossing Act	2,174,598					
Revenue losses during current crop year	91,300,000					
Western Grain Transportation Act (s)	70,833,069					
Carry forward from previous years		428,237,896*				
	363,260,620	*428,237,896*				
VIA RAIL CANADA INC.						
Capital stock 93,000 shares of no par value			9,300,000			9,300,000
Capital costs	154,300,000					
Operating costs and Labour Assistance	456,812,965					
Carry forward from previous years		2,006,483,596				
	611,112,965	*2,006,483,596*	*9,300,000*			*9,300,000*
OTHER RAILWAYS						
Algoma Central Railway—						
Railway Relocation and Crossing Act		51,545				
Railway Act (s)	2,422,907	6,708,256				
British Northern Railway—						
Railway Relocation and Crossing Act		32,836				
British Yukon Railway Company			5,000,000			5,000,000
Burlington Northern Inc.—						
Railway Relocation and Crossing Act		197,509				
Canada and Gulf Terminal Railway—						
Maritime Freight Rates Act	122,984	302,111				
Chesapeake and Ohio Railway Company—						
Railway Relocation and Crossing Act	54,211	180,854				
Consolidated Rail Corporation—						
Railway Act (s)	63,743	687,958				
Railway Relocation and Crossing Act	110,216	58,503				
Devco Railway (Cumberland Railway Company)—						
Railway Relocation and Crossing Act		71,116				
Dominion Atlantic Railway—						
Atlantic Region Freight Rates Act (s)	147,383	158,307				
Maritime Freight Rates Act	299,962	263,585				
Essex Terminal Railway—						
Railway Relocation and Crossing Act		30,616				
Grand Falls Central Railway Co. Ltd.—						
Atlantic Region Freight Assistance Act (s)	151,525	197,920				
Napierville Junction Railway—						
Railway Relocation and Crossing Act		255,572				
Northern Alberta Railway—						
Railway Act (s)	673,866	18,832,891				
Railway Relocation and Crossing Act		45,019				
Ontario Northland—						
Railway Relocation and Crossing Act		52,401				
Penn Central Corporation—						
Railway Act (s)		153,691				
Quebec Central Railway—						
Maritime Freight Rates Act	82,357	38,051				
Toronto, Hamilton and Buffalo Railway Company—						
Railway Act (s)		684,127				
Railway Relocation and Crossing Act		85,854				
	4,129,154	*29,088,722*	*5,000,000*			*5,000,000*

Financial assistance given to railways by the Government of Canada in 1983-84 (with cumulative figures to March 31, 1983)—*Concluded*

	Budgetary assistance		Non-budgetary assistance			
	1983-84	Cumulative to March 31, 1983	Balance April 1, 1983	Receipts and other credits	Payments and other charges	Balance March 31, 1984
	$	$	$	$	$	$
Other—						
Albert Southern Railway, New Brunswick		50,460				
Algoma Central and Hudson Bay Railway		2,048,704				
Brantford, Waterloo and Lake Erie Railway		57,600				
Bruce Mines and Algoma Railway		53,920				
Canada Central Railway—Peace River Bridge		175,000				
Central Railway of Canada, Quebec		30,145				
Colchester Coal and Railways Company		12,800				
Dominion Coal Company, Nova Scotia		87,808				
Edmonton, Dunvegan and British Columbia Railway		338,382				
Erie and Huron Railway		96,000				
Ha Ha Bay Railway, New Brunswick		231,462				
Harvey Branch Railway, New Brunswick		5,554				
Joggins Railway, Nova Scotia		37,500				
Klondyke Mines Railway		197,184				
Lake Erie, Essex and Detroit Railway		118,400				
Lake Erie and Detroit River Railway		357,451				
L'Assomption Railway, Quebec		11,200				
Leamington and St Clair Railway		51,200				
Maritime Coal and Railway Company		3,200				
Minudie Coal Company, Nova Scotia		18,544				
North Railway		250,000				
North Shore Railway Company, Beersville Coal and Railway Company		27,616				
Northern New Brunswick Seaboard Railway Company		108,160				
Ottawa and New York Railway		262,384				
Pacific Great Eastern Railway		2,478,500				
Phillipsburg Junction and Quarry Company		23,712				
Pontiac and Renfrew Railway		13,600				
Port Nelson Terminal		6,240,096				
Quebec, Montmorency and Charlevoix Railway		96,000				
Residue of cost of steamer Sheba		78,611				
Schomberg and Aurora Railway		46,144				
St Lawrence and Adirondack Railway		149,482				
St Louis Richibucto Railway		22,400				
Temiskaming and Northern Ontario Railway		2,134,080				
		15,913,299				
TOTAL	1,596,140,596	4,977,471,694	2,808,138,716	7,414,121	69,032,000	2,869,756,595
OTHER ASSISTANCE						
Remission of duty and excise taxes (1983-84 only)						
BC Railway Company	22,248					
Burlington Northern Railway	259,963					
Canadian National Railway System	1,007,659					
Canadian Pacific Limited	5,050,002					
Consolidated Rail Corporation	734,968					
Napierville Junction Railway	8,866					
	7,083,706					

---

* Figures restated for assistance related to Energy Administration Act.

(s) Statutory authority.

(1) Canadian National Railways Company. The Corporation is a beneficiary of loan guarantees by the Government amounting to $163,052,000 in 1984 ($168,500,500 in 1983).

(2) Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.

(3) 138,064 additional common shares purchased by the Government.

Losses of $1,000 or more due to accidental destruction of, or damage to, assets which would normally be covered by insurance had insurance existed

Department and agency	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	$	$	$	$	$	$
Agriculture				30,837	6,103(1)	36,940
Communications—						
Department			1,110	7,558		8,668
Canadian Radio-television and Telecommunications Commission				2,604		2,604
Consumer and Corporate Affairs			2,593(2)			2,593
Employment and Immigration				1,579		1,579
Energy, Mines and Resources			4,763(3)	21,163		25,926
Environment	38,272(4)	109,775	31,296(5)	86,094(6)	9,227(7)	274,664
External Affairs—						
Department				78,051(8)	42,568	120,619
Canadian International Development Agency					2,909	2,909
Fisheries and Oceans	4,650		161,459(9)	8,327	12,150	186,586
Indian Affairs and Northern Development	86,400	7,900		21,078		115,378
National Defence	1,449,949	1,091,393	18,096	1,122,181(10)	181,821(11)	3,863,440
National Health and Welfare	1,500	14,057	19,828	52,101		87,486
National Revenue—						
Taxation					17,379(12)	17,379
Public Works	521,700	1,500	87,130	25,082	31,393	666,805
Regional Industrial Expansion				1,143		1,143
Science and Technology—						
National Research Council of Canada	1,000		19,855	6,774		27,629
Secretary of State—						
Public Service Commission					2,357(13)	2,357
Solicitor General—						
Correctional Service	30,000	9,150	15,099(14)	45,946	12,619	112,814
Royal Canadian Mounted Police			93,779(15)	163,160	281,616	538,555
Transport			31,730(16)	170,168	63,280(17)	265,178
Total	2,133,471	1,233,775	486,738	1,843,846	663,422	6,361,252

(1) Includes theft of the following items: laboratory balances (2) $3,453; and radio transceiver unit (1) $2,650.

(2) Includes theft of the following items: Panasonic ½" video cassette recorder (1) $1,228; Panasonic tuner/timer (1) $590; Panasonic AC adaptor (1) $125; and set of cables and remote control for the above (1) $200.

(3) Includes theft of the following items: field equipment, clothing, tents, etc. $535; optical instruments (9) $1,422; and firearms (4) $1,206.

(4) Includes theft of a door $1,800.

(5) Includes theft of the following items: video-cassette (1) $1,675; answering machine (1) $995; cassettes (26) $1,040; cameras (3) $1,038; camera lens (4) $1,384; camera cases (3) $158; camera sun screen (2) $39; light exposure meter (1) $182; camera filter (1) $15; electronic flash (1) $97; shutter release (1) $10; camera caps (2) $21; tripod (1) $125; typewriter (2) $1,185; fire extinguisher (1) $67; binoculars (1) $55; transit emergency light (1) $986; weed trimmer (1) $160; chain saws (3) $587; chains (2) $31; wheelbarrow (1) $48; drill (1) $75; pipe wrench (1) $35; outboard motor (1) $621; stepladder (1) $70; small tools $745; and electronic analytical scales (5) $8,362.

(6) Includes theft of the following items: truck (1) $6,132; and all terrain vehicle (1) $1,250.

(7) Includes theft of the following items: panel signal lights (3) $1,000; batteries (2) $255; snowmobiles (2) $3,120; and field equipment $700.

(8) Includes theft of a vehicle $10,000.

(9) Includes theft of the following items: outboard motors (3) $159,148; binoculars (1) $58; calculators (5) $303; regulator (1) $100; tools $300; multimeter (1) $300; scope (1) $940; and recorders (2) $310.

(10) Includes theft of a 1¼ ton truck $8,500.

(11) Includes theft of the following items: hydraulic cylinder $3,230; camping equipment and clothing $6,392; field radio equipment $11,598; motors and tools $4,012; telecommunication equipment $1,057; furnishings $4,466; gymnasium mats $2,448; clothing personal issue $3,893; and miscellaneous $1,933.

(12) Includes theft of the following items: dymo machine (1) $90; calculators (16) $935; dictaphone (1) $175; briefcases (5) $238; desk fan (1) $29; tape deck (1) $200; and hand lantern (1) $25.

(13) Includes theft of the following items: headlight (1) $20; tape recorders (4) $878; bell-boy (1) $90; dictionary (1) $35; converter (1) $116; VHS video cassettes (1) $480; cassettophones (2) $400; hand truck (1) $60; mini talk-book recorder (1) $120; magnetic signs (1) $100; and cassette tapes (1) $58.

(14) Includes theft of the following items: amplifier (1) $320; equalizer (1) $130; video (1) $1,375; TV monitor (1) $1,340; video tape recorder (1) $2,604; recording cables (2) $58; modulator (1) $124; magnetophone (1) $316; mower (1) $1,696; paint blender (1) $820; and electric hammers (2) $1,920.

(15) Includes theft of the following items: snowmobile engine, clutch, and exhaust assembly (1) $2,360; outboard motor (1) $1,279; and portable emergency generator (1) $7,400.

(16) Includes theft of the following items: scanner (1) $1,000; dual television monitor (1) $1,064; transceiver (2) $2,200; and loud hailer (1) $1,200.

(17) Includes theft of the following items: video cassette recorders (4) $6,597; television (1) $1,200; and camera (1) $1,885.

Education leave costs

Department and agency	No of employees	Pay	Allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		$	$	$	$	$	$	$	$
Agriculture	88	1,436,944[1]	565,298	43,659	46	128,157	6,294	23,940	2,204,338
Communications—									
Department	3		39,355			1,925	467		41,747
National Museums of Canada	4		12,943[2]			1,380	500		14,823
Public Archives	1		6,273						6,273
Employment and Immigration	23	57,062	28,770[3]			3,675	161	90	89,758
Energy, Mines and Resources—									
Department	7		125,722			721	562		127,005
National Energy Board	2	22,397				1,355	174		23,926
Environment	50	432,131[4]	316,997	36,076	10,979	36,974	6,447	7,043	846,647
External Affairs—									
Department	1		5,118			10,902			16,020
Canadian International Development Agency	3	98,769[5]		47,529	10,510			1,802	158,610
Finance—									
Department	3		47,516			6,578	1,136		55,230
Auditor General	1	7,951				584			8,535
Fisheries and Oceans	23	94,789[6]	183,623	340		20,699	4,310		303,761
Indian Affairs and Northern Development	14	21,241[7]	292,646	11,684		14,516	5,680		345,767
Justice	2	35,614[8]		1,492					37,106
National Defence	44	13,772	466,435	6,338		26,653	1,575		514,773
National Health and Welfare	72	20,560[9]	699,714	33,093		426,827	285	69	1,180,548
National Revenue—									
Taxation	1					888	252		1,140
Privy Council—									
Department	2					1,025	138		1,163
Economic Council of Canada	2		30,510						30,510
Public Works	6	33,156[10]				2,884	651	476	37,167
Regional Industrial Expansion	3		32,780	661		1,142	386		34,969
Science and Technology—									
National Research Council of Canada	1	12,000[11]							12,000
Science Council of Canada	1		2,223			125	233	1,544	4,125
Secretary of State—									
Department	6	69,033[12]				4,587	805		74,425
Public Service Commission	19	36,895[13]	221,291			4,017	364		262,567
Social Development	1		8,661						8,661
Solicitor General—									
Correctional Service	37	704,836[14]	6,740	4,515		5,820	2,799	122	724,832
National Parole Board	1	3,349		1,505	2,067	498	84	1,702	9,205
Royal Canadian Mounted Police	4		559[15]						559
Supply and Services—									
Department—									
Services Program	2	13,170				1,574	320		15,064
Supply Program	3	29,292[16]				10,191	887		40,370
Statistics Canada	13	60,219		1,532	682	9,942	1,426	2,410	76,211
Transport—									
Department	33	76,730[17]	59,015	4,170		11,440	1,405		152,760
Canadian Transport Commission	1	6,212				835	82	60	7,189
Treasury Board	2	10,155	18,570			2,463	1,014		32,202
Total	479	3,296,277	3,170,759	192,594	24,284	738,377	38,437	39,258	7,499,986

[1] Fifty-seven employees were paid salaries.
[2] Two employees were paid allowances in lieu of salaries.
[3] Three employees were paid allowances in lieu of salaries.
[4] Twenty-five employees were paid salaries.
[5] All employees were paid salaries.
[6] Seven employees were paid salaries.
[7] One employee was paid salary.
[8] All employees were paid salaries.
[9] Three employees were paid salaries.
[10] Five employees were paid salaries.
[11] The employee was paid 50% of annual salary for a period of six months.
[12] Five employees were paid salaries.
[13] One employee was paid salary.
[14] Thirty-six employees were paid salaries.
[15] One employee was paid allowance in lieu of salary.
[16] Two employees were paid salaries.
[17] Fourteen employees were paid salaries.

Return on investments

		Amount realized in 1983-84				
	Amount invested at March 31, 1984[1]	Interest	Transfer of profits and surpluses	Dividends	Other	Total
	$	$	$	$	$	$
LOANS, INVESTMENTS AND ADVANCES—						
Crown corporations and agencies—						
LENDING INSTITUTIONS—						
Canada Deposit Insurance Corporation		5,167,335				5,167,335
Canada Mortgage and Housing Corporation	10,224,271,659	894,133,969	47,008,097			941,142,066
Export Development Corporation	929,125,606	33,385,397				33,385,397
Farm Credit Corporation	4,499,787,217	408,135,196				408,135,196
Federal Business Development Bank	714,000,000	49,576,540				49,576,540
Total lending institutions	*16,367,184,482*	*1,390,398,437*	*47,008,097*			*1,437,406,534*
ALL OTHER CROWN CORPORATIONS AND AGENCIES—						
Air Canada	574,847,172	18,876,296				18,876,296
Atomic Energy of Canada Limited	833,218,657	44,161,587				44,161,587
Canada Development Investment Corporation	395,658,315					
Canadian National Railways	2,855,407,579	19,872,028				19,872,028
Yarmouth Bar Harbour ferry services	49,016					
Petro-Canada	2,642,271,853					
	7,301,452,592	*82,909,911*				*82,909,911*
Other—						
Bank of Canada	5,920,000		1,744,200,668			1,744,200,668
Canada Ports Corporation	138,467,511	1,198,442				1,198,442
Saint John Harbour Bridge Authority	14,401,541	990,680				990,680
Canadian Arsenals Limited	3,500,000					
Canadian Broadcasting Corporation	33,000,000					
Canadian Commercial Corporation	10,000,000					
Canadian Dairy Commission	79,334,000	30,956,800				30,956,800
Canadian Film Development Corporation	9,053,275					
Canadian National (West Indies) Steamships Ltd	325,000					
Canadian Patents and Development Limited	296,199					
Canadian Saltfish Corporation	14,093,500	1,496,315				1,496,315
Cape Breton Development Corporation	11,368,288					
Eldorado Nuclear Limited		960,626				960,626
Freshwater Fish Marketing Corporation	10,340,248	1,542,583				1,542,583
Loto Canada Inc	1					
Montreal Port Corporation	141,665,988	559,630				559,630
National Capital Commission	31,103,856	2,176,905				2,176,905
Northern Canada Power Commission	236,370,626	33,713,036				33,713,036
Northern Transportation Company Limited	55,176,778	2,535,343				2,535,343
Royal Canadian Mint	14,232,375	1,486,325	24,357,856			25,844,181
St Lawrence Seaway Authority, The	624,950,000					
Teleglobe Canada	5,874,592	401,734				401,734
Uranium Canada, Limited	9					
Vancouver Port Corporation	81,310,154	371,594				371,594
VIA Rail Canada Inc	9,300,000					
	1,530,083,941	*78,390,013*	*1,768,558,524*			*1,846,948,537*
Total all other Crown corporations and agencies	*8,831,536,533*	*161,299,924*	*1,768,558,524*			*1,929,858,448*
Total Crown corporations and agencies	25,198,721,015	1,551,698,361	1,815,566,621			3,367,264,982
Provincial and territorial governments—						
NEWFOUNDLAND—						
Finance—						
Federal-provincial employment loans program	3,661,214	266,536				266,536
Federal-provincial fiscal arrangements	26,269,301					
Municipal Development and Loan Board	5,591,233	301,179				301,179
Special development loans program	6,700,000	472,862				472,862
Winter capital projects fund	7,156,527	356,233				356,233
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	1,065,990	146,905				146,905
Atlantic Provinces Power Development Act	80,866,242	6,222,765				6,222,765
Special areas and highways agreement	38,317,354	4,562,504				4,562,504
	169,627,861	*12,328,984*				*12,328,984*
NOVA SCOTIA—						
Energy, Mines and Resources—						
Regional electrical interconnections	2,577,950	323,302				323,302
Finance—						
Federal-provincial employment loans program	3,898,429	305,066				305,066
Municipal Development and Loan Board	3,099,777	191,726				191,726
Special development loans program	4,300,000	324,220				324,220
Winter capital projects fund	4,822,677	452,830				452,830

Return on investments—*Continued*

	Amount invested at March 31, 1984(1)	Amount realized in 1983-84				
		Interest	Transfer of profits and surpluses	Dividends	Other	Total
	$	$	$	$	$	$
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	4,232,024	334,520				334,520
Atlantic Provinces Power Development Act	44,737,183	3,396,898				3,396,898
Mainland Investments Limited	2,000,000	175,000				175,000
Special areas and highways agreement	26,685,191	3,260,374				3,260,374
Transport—						
Loading ramp, Yarmouth, NS	57,342	5,734				5,734
	96,410,573	*8,769,670*				*8,769,670*
PRINCE EDWARD ISLAND—						
Energy, Mines and Resources—						
Regional electrical interconnections	8,624,219	867,687				867,687
Finance—						
Federal-provincial employment loans program	224,596	23,182				23,182
Municipal Development and Loan Board	915,483	51,719				51,719
Special development loans program	237,103	16,873				16,873
Winter capital projects fund	1,169,015	150,726				150,726
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	25,969	2,017				2,017
Comprehensive development plan agreement	11,704,003	936,386				936,386
	22,900,388	*2,048,590*				*2,048,590*
NEW BRUNSWICK—						
Energy, Mines and Resources—						
New Brunswick Electric Power Commission						
Regional electrical interconnections	4,887,043	607,790				607,790
Finance—						
Federal-provincial employment loans program	6,591,419	301,078				301,078
Municipal Development and Loan Board	6,240,974	216,572				216,572
Special development loans program	5,375,000	398,288				398,288
Town of Oromocto	109,035	8,378				8,378
Winter capital projects fund	9,687,262	963,303				963,303
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	899,762	70,876				70,876
Atlantic Provinces Power Development Act	44,534,019	3,030,029				3,030,029
Special areas and highways agreement	43,847,163	3,674,805				3,674,805
	122,171,677	*9,271,119*				*9,271,119*
QUEBEC—						
Finance—						
Federal-provincial employment loans program	61,300,779	4,523,997				4,523,997
Federal-provincial fiscal arrangements		58,944				58,944
Municipal Development and Loan Board	53,184,096	2,999,819				2,999,819
Special development loans program	70,300,000	4,952,180				4,952,180
Winter capital projects fund	91,314,928	7,663,058				7,663,058
Regional Industrial Expansion—						
Special areas and highways agreement	103,407,699	10,801,161				10,801,161
	379,507,502	*30,999,159*				*30,999,159*
ONTARIO—						
Finance—						
Federal-provincial employment loans program	11,075,671	827,415				827,415
Municipal Development and Loan Board	29,541,839	1,859,112				1,859,112
Special development loans program	1,963,092	139,079				139,079
Winter capital projects fund	36,738,522	3,468,196				3,468,196
	79,319,124	*6,293,802*				*6,293,802*
MANITOBA—						
Agriculture—						
Agricultural service centres—						
Advances	3,247					
Loans	7,131,356	1,760,069				1,760,069
Energy, Mines and Resources—						
Regional electrical interconnections	127,627,506	11,909,684				11,909,684
Finance—						
Federal-provincial employment loans program	4,647,346	349,721				349,721
Federal-provincial fiscal arrangements	2,712,000					
Municipal Development and Loan Board	5,159,561	317,831				317,831
Special development loans program	4,653,140	327,151				327,151
Winter capital projects fund	2,611,288	224,218				224,218
Regional Industrial Expansion—						
Special areas and highways agreement	3,201,877	387,413				387,413
	157,747,321	*15,276,087*				*15,276,087*

Return on investments—*Continued*

	Amount invested at March 31, 1984(1)	Amount realized in 1983-84				
		Interest	Transfer of profits and surpluses	Dividends	Other	Total
	$	$	$	$	$	$
SASKATCHEWAN—						
Agriculture—						
Agricultural service centres—						
Advances	128,820					
Loans	6,324,864	784,777				784,777
South Saskatchewan River project—						
Treasury bills	6,500,000	467,834				467,834
Finance—						
Federal-provincial employment loans program	868,643	67,455				67,455
Federal-provincial fiscal arrangements	68,739,000					
Municipal Development and Loan Board	2,508,229	164,597				164,597
Winter capital projects fund		526				526
	85,069,556	*1,485,189*				*1,485,189*
ALBERTA—						
Agriculture—						
Agricultural service centres—						
Loans	310,232					
Finance—						
Federal-provincial employment loans program	3,725,733	271,450				271,450
Municipal Development and Loan Board	6,377,429	394,640				394,640
Special development loans program	4,000,000	276,000				276,000
Winter capital projects fund	4,522,627	394,340				394,340
Regional Industrial Expansion—						
Special areas and highways agreement	2,910,651	317,583				317,583
	21,846,672	*1,654,013*				*1,654,013*
BRITISH COLUMBIA—						
Finance—						
Federal-provincial employment loans program	11,030,168	812,902				812,902
Municipal Development and Loan Board	8,601,212	528,938				528,938
Special development loans program	18,967,015	1,300,606				1,300,606
Winter capital projects fund	15,446,912	1,388,973				1,388,973
	54,045,307	*4,031,419*				*4,031,419*
NORTHWEST TERRITORIES—						
Finance—						
Federal-provincial employment loans program	20,991	1,740				1,740
Winter capital projects fund	273,579	27,398				27,398
Indian Affairs and Northern Development—						
Government of the Northwest Territories	15,241,111	1,869,996				1,869,996
	15,535,681	*1,899,134*				*1,899,134*
YUKON TERRITORY—						
Indian Affairs and Northern Development—						
Government of the Yukon Territory	9,025,522	1,589,409				1,589,409
Yukon Territory small business loans	383,708	14,461				14,461
	9,409,230	*1,603,870*				*1,603,870*
Total provincial and territorial governments	1,213,590,892	95,661,036				95,661,036
National governments including developing countries—						
China—Finance	49,426,118					
Greece—Finance	6,214,126					
Jamaica—						
Finance—						
Special program—Economic assistance	25,000,000					
United Kingdom—						
Finance—						
The United Kingdom Financial Agreement Act, 1946	633,956,006	15,523,223				15,523,223
Developing countries—						
External Affairs—Canadian International Development Agency—						
Special loan assistance	2,879,429,901	5,746,048				5,746,048
Development of export trade (loans administered by the Export Development Corporation)—						
External Affairs	620,702,932	37,772,450				37,772,450
National Defence—						
North Atlantic Treaty Organization—						
Damage claims recoverable	2,160					
Total national governments including developing countries	4,214,731,243	59,041,721				59,041,721

Return on investments—*Continued*

	Amount invested at March 31, 1984[1]	Amount realized in 1983-84				
		Interest	Transfer of profits and surpluses	Dividends	Other	Total
	$	$	$	$	$	$
International organizations—						
International financial institutions	494,440,072					
International organizations and associations—						
United Nations bonds	1,178,504	30,315				30,315
Other	5,287,719					
Other international organizations	1,652,565,088					
Total international organizations	2,153,471,383	30,315				30,315
Veterans' Land Act Fund—Advances	223,912,756	13,873,786				13,873,786
Government controlled corporations—						
Atlantic fishery enterprises—Fisheries and Oceans—						
Pêcherie Canada Inc	28,491,000					
Pêcherie Cartier Inc	10,000					
	28,501,000					
Canada Development Corporation—Social Development	322,000,000					
Canadair Limited—Regional Industrial Expansion	14,487,081					
De Havilland Aircraft of Canada, Limited, The—Regional Industrial Expansion	3,867,200					
Jacques Cartier and Champlain Bridges Incorporated, The—Transport	59,752,867					
Total Government controlled corporations	428,608,148					
Private sector enterprises—						
Atlantic fishery enterprises—Fisheries and Oceans	10,000,000					
British Yukon Railway Company—Indian Affairs and Northern Development	5,000,000					
Burgeo Leasing Limited—Public Works	166,245	12,866				12,866
Canadian Arctic Producers Co-operative Limited—Indian Affairs and Northern Development	377,725	11,527				11,527
Canadian defence industry—Regional Industrial Expansion	27,521,057					
Canadian manufacturers of automotive products—Regional Industrial Expansion	1,234,000	112,228				112,228
Canadian producers of frozen groundfish—Fisheries and Oceans	678,244	29,885				29,885
Coast Ferries Limited—Transport	100,000					
Consolidated Computer Incorporated—Regional Industrial Expansion	12,395,998					
Cooperative Energy Corporation—Energy, Mines and Resources	58,073,489	184,544				184,544
Development of export trade (loans administered by the Export Development Corporation)—External Affairs	187,506,678	10,960,774				10,960,774
Enterprise development program—Regional Industrial Expansion	20,296,131	244,201				244,201
Eurocan Pulp and Paper Co Ltd—Public Works	1,575,000	132,755				132,755
Footwear and tanning industries adjustment program—Regional Industrial Expansion	127,113	65,862				65,862
Groundfish processors—Fisheries and Oceans	192,889	13,124				13,124
Haddock fishermen—Fisheries and Oceans	1,430,176					
Industrial and regional development program—Regional Industrial Expansion	975,000					
Kennedy Round agreement—Regional Industrial Expansion	952,096					
Lower Churchill Development Corporation—Energy, Mines and Resources	14,750,000					
Newfoundland and Labrador Development Corporation Limited—Regional Industrial Expansion—						
Capital stock	200					
Loans	25,000,000	2,625,000				2,625,000
Oil refinery terminal wharf at Come-by-Chance, Newfoundland—Public Works	19,311,904					
Pharmaceutical industry development assistance program—Regional Industrial Expansion	6,000	1,828				1,828
Radio Engineering Products Limited—Regional Industrial Expansion	1,000,000					
Saint John Harbour Bridge Authority—Finance	10,908,257	79,506				79,506
Société Inter-Port de Québec—Regional Industrial Expansion	400					
Sydney Steel Corporation—Public Works	5,218,162					
Telesat Canada—Communications	30,000,000			3,000,000		3,000,000
Town of Oromocto Development Corporation—Finance	411,016	24,162				24,162
Total private sector enterprises	435,207,780	14,498,262		3,000,000		17,498,262

Return on investments—*Continued*

	Amount invested at March 31, 1984[1]	Amount realized in 1983-84				
		Interest	Transfer of profits and surpluses	Dividends	Other	Total
	$	$	$	$	$	$
Miscellaneous—						
Loans and accountable advances—						
External Affairs—						
Personnel posted abroad	6,962,726	545,663				545,663
Posts abroad	5,731,335					
	12,694,061	*545,663*				*545,663*
National Defence—						
Imprest accounts, standing advances and authorized loans	25,325,664					
Regional Industrial Expansion—						
Personnel posted in Canada	1,563					
Supply and Services—						
Miscellaneous departmental accountable advances	5,347,383					
Treasury Board—						
Miscellaneous departmental accountable imprest and standing advances	11,608,528					
Total loans and accountable advances	*54,977,199*	*545,663*				*545,663*
Other miscellaneous—						
Agriculture—						
Construction of multi-purpose exhibition buildings	23,172,416	2,053,028				2,053,028
Communications—						
Cultural property	4,920					
Employment and Immigration—						
Assisted passage scheme	48,532,665	406,318				406,318
Energy, Mines and Resources—						
Hydro-Quebec Research Institute	14,308,962					
Finance—						
Ottawa Civil Service Recreational Association	329,329	26,422				26,422
Town of Oromocto	19,649	1,469				1,469
	348,978	*27,891*				*27,891*
Indian Affairs and Northern Development—						
Chippewa Band of Kettlepoint	65,000					
Council for Yukon Indians	2,836,787					
Eskimo loan fund	3,821,498	258,205				258,205
Indian economic development	44,704,340	2,376,496				2,376,496
Indian housing assistance	4,578,838					
Indians and Inuit of Quebec	3,500,000	266,875				266,875
Inuvialuit Development Corporation	9,675,000					
Native claimants	64,427,596	73,988				73,988
	133,609,059	*2,975,564*				*2,975,564*
Labour—						
Provincial workmen's compensation boards	4,267,000					
National Defence—						
Canadian Forces housing projects	16,170,865	883,681				883,681
Solicitor General—						
Parolees	16,011					
Supply and Services—						
Defence production loan account	1,724,007					
Transport—						
Corporation of the City of Montreal—						
Atwater Tunnel	723,445	25,066				25,066
St Remi Tunnel		2,199				2,199
Hamilton Harbour Commissioners	1,357,769	130,425				130,425
Lakehead Harbour Commission	418,863	34,502				34,502
Port Alberni Harbour Commission	1,093,077	86,979				86,979
	3,593,154	*279,171*				*279,171*
Veterans Affairs—						
Commonwealth War Graves Commission	55,686					
Total other miscellaneous	*245,803,723*	*6,625,653*				*6,625,653*
Total miscellaneous	300,780,922	7,171,316				7,171,316
Total loans, investments and advances	**34,169,024,139**	**1,741,974,797**	**1,815,566,621**	**3,000,000**		**3,560,541,418**

Return on investments—*Concluded*

	Amount invested at March 31, 1984(1)	Amount realized in 1983-84				
		Interest	Transfer of profits and surpluses	Dividends	Other	Total
	$	$	$	$	$	$
FOREIGN EXCHANGE ACCOUNTS—						
Exchange Fund Account—Advances	3,399,467,901		590,781,690			590,781,690
International Monetary Fund—Subscriptions	3,995,201,450		10,026,898			10,026,898
Total foreign exchange accounts	**7,394,669,351**		**600,808,588**			**600,808,588**
CASH—						
Interest on bank deposits	**6,412,296,076**	**395,450,649**				**395,450,649**
OTHER ACCOUNTS—						
Interest on loans to the Unemployment Insurance Account—Finance	3,823,000,000	117,195,990				117,195,990
Government's holding of unmatured debt	333,871,546	5,915,108	25,674,886			31,589,994
Rent from properties—Public Works					20,872,295	20,872,295
Supply revolving fund—Supply and Services		9,748,482				9,748,482
Interest on investment *re*: military purchases—Supply and Services	140,403,200	6,988,126				6,988,126
Government Telecommunications Agency revolving fund—Communications		746,502				746,502
Self-Supporting Airports and Associated Ground Services revolving fund—Transport		615,991				615,991
Canada Lands Company—Public Works—						
Vieux-Port de Québec		388,956				388,956
Mirabel		75,877				75,877
Vieux-Port de Montréal		53,128				53,128
Gulf Oil Canada Ltd—Public Works		341,188				341,188
Advancement of industrial technology—Regional Industrial Expansion		197,227				197,227
Tourist Industry Development Sub-Agreements—Regional Industrial Expansion		196,760				196,760
Electrical Reduction Co Ltd—Public Works		119,114				119,114
Rentals of public buildings and properties—National Revenue					101,001	101,001
Interest on loans to employees posted abroad—National Defence		69,132				69,132
Interest on sale of irrigated land—Agriculture					29,117	29,117
Interest on loans and profit on foreign transactions—RCMP—Solicitor General		23,418	774			24,192
Town of Mount Pearl—Public Works		10,863				10,863
Rental of Crown-owned housing—Employment and Immigration					8,201	8,201
Small Craft Harbours—Fisheries and Oceans		1,314				1,314
Settlers and Czeck student loans and rentals—Employment and Immigration		84				84
Sundries—Public Works					403,176	403,176
Sundries—Regional Industrial Expansion		78,136				78,136
Sundries—Veterans Affairs					9,536	9,536
Sundries—Indian Affairs and Northern Development		1,999				1,999
Total other accounts	**4,297,274,746**	**142,767,395**	**25,675,660**		**21,423,326**	**189,866,381**
TOTAL RETURN ON INVESTMENTS	**52,273,264,312**	**2,280,192,841**	**2,442,050,869**	**3,000,000**	**21,423,326**	**4,746,667,036**

---

(1) The amounts reported in this column are the closing balances of asset accounts as at March 31, 1984. They do not represent amounts of principal on which interest is calculated.

Report of surplus material disposed of in 1983-84

	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
Department and agency	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$
Agriculture		7,417		13,715	480,185	11,726
Communications—						
Department		73,689		5,864	75,135	4,792
Canadian Radio-television and Telecommunications Commission	8,896	6,491	22,378	2,744	11,802	275
National Film Board	55,354	3,303				
National Library			7,500	858	867	
National Museums of Canada			179,041	10	10,342	1,179
Public Archives			32,495	2,818	10,139	129,102(1)
Social Sciences and Humanities Research Council			8,800	4,500		
Consumer and Corporate Affairs	5,441	2,025	140,351	16,351	167,487	1,913
Economic and Regional Development			870	310		22
Employment and Immigration—						
Department	11,307	3,825	267,197	66,909	132,440	33,500
Immigration Appeal Board				1,212		256
Energy, Mines and Resources—						
Department	71,436	421	334,244	68,796	101,686	66,373
Atomic Energy Control Board					6,560	
National Energy Board	28,300	6,833	1,456	292	6,632	137
Environment	295,542	20,032	236,730	51,362	745,800	31,660
External Affairs—						
Department		5,022		45,199	603,916	655
Canadian International Development Agency		100			10,325	
International Joint Commission				309		
Finance—						
Department				5,032	18,893	21
Auditor General					545	
Insurance			9,280	261	186	
Tariff Board						193
Fisheries and Oceans	695,299	106,207	2,107,773	371,388	546,564	17,598
Indian Affairs and Northern Development	7,570	10,563(2)	82,306	5,957	156,962	12,326
Justice—						
Department				48,716	16,176	110
Commissioner for Federal Judicial Affairs						35
Labour	32,203	2,935	13,237	1,210	5,416	513
National Defence	25,288,522	481,854	6,784,357	278,682	2,852,868	2,605,580
National Health and Welfare—						
Department	115,729	20,740	67,468	31,819	261,337	14,612
Medical Research Council			1,188	648	2,667	
National Revenue—						
Customs and Excise	65,199	792	36,351	2,093	71,933	29,364
Taxation		47		18,007	72,877	5,446
Parliament—						
The Senate					1,790	75
House of Commons		1,526		4,842	32,134	24,353
Library of Parliament				51	425	841
Privy Council—						
Department		3,272		426	26,310	2,021
Canadian Intergovernmental Conference Secretariat				370	279	
Chief Electoral Officer		61		1,335	85	1,635
Economic Council of Canada	12,226	56	4,707	1,583	1,309	
Public Service Staff Relations Board	923	135	3,378	667	1,164	
Public Works—						
Department	85,006	2,788	1,196,944	144,191	313,459	378,108
Canada Mortgage and Housing Corporation		311		7,677	14,059	7,978
Regional Industrial Expansion	15,740	175	61,033	12,489	98,581	10,565
Science and Technology—						
Ministry of State			21,350	11,285		75
National Research Council of Canada		19,039		87,251	68,956	13,565
Science Council of Canada			53,577	5,016		

Report of surplus material disposed of in 1983-84—*Concluded*

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$
Secretary of State—						
Department		90		788	23,594	370
Public Service Commission			168,000	3,121	17,186	18,793
Status of Women—Office of the Co-ordinator					535	
Social Development			16,500	9,419	195	
Solicitor General—						
Department					8,433	
Correctional Service	394,643	36,466	774,484	105,248	176,943	47,936
National Parole Board			2,100	102	440	
Royal Canadian Mounted Police	43,367	4,782	438,185	51,655	3,742,037	108,177
Supply and Services—						
Department—						
Services Program	2,032,771	10,572	25,973	13,517	58,577	5,504
Supply Program	402,876	3,980	175,028	39,463	67,304	217,218
Statistics Canada		26			141,328	225
Transport—						
Department	2,810,884	38,528	1,724,615	168,830	1,464,426	143,131
Canadian Transport Commission		1,765			3,295	15
Veterans Affairs	21,929	11,046	86,311	14,667	24,027	12,579
Total	32,501,163	886,914	15,085,207	1,729,055	12,656,611	3,960,552

---

(1) Discrepancy in December 1983 report adjusted to reflect change.

(2) Includes sales in the current year of Indian arts and crafts declared surplus in 1979-80.

Interest on the public debt

	Interest due dates	Period if less than one year	Rate of interest	Amount of principal[1]
			%	$
UNMATURED DEBT—				
Marketable bonds—				
Payable in Canadian currency—				
P 1—1936-96	Mar/Sept 15		3	55,000,000
T 15—1956-96/98 (conversion loan)	Mar/Sept 15		3¾	197,045,000
T 29—1958-83 (conversion loan)	Mar/Sept 1	5 months	4½	1,992,679,450
T 29—1958-83 conversion loan (matured Sept 1, 1983)	Mar/Sept 1		4½	- 1,992,679,450
AT 21—1963-88	June/Dec 1		5	100,000,000
CT 9—1964-88	June/Dec 1		5	50,000,000
CT 12—1964/65-90	May/Nov 1		5¼	225,000,000
F 6—1966/67-92	Mar/Sept 1		5¾	225,000,000
F 12—1967-90	May/Nov 1		5¼	125,000,000
F 23—1967-94	June/Dec 1		6¼	125,000
F 33—1968-95	Apr/Oct 1		6½	100,000,000
F 39—1974-84	Apr/Oct 1		7½	69,821,000
F 47—1969/70/77-86	Apr/Oct 1		8	410,380,000
F 57—1975/78-85	June/Dec 15		8	116,479,000
F 61—1971-89	Feb/Aug 15		6¾	150,000,000
F 79—1980-87	June/Dec 1		8	7,000
F 81—1979-84	Apr/Oct 1		8	77,000
F 85—1974/75/76/77-94	June/Dec 15		9½	815,314,000
F 87—1974-84	Apr/Oct 1		9¼	322,309,000
F 91—1979-84	Apr/Oct 1		8¾	749,000
F 96—1980-85	Apr/Oct 1		9½	1,345,000
F 97—1975/76-95	Apr/Oct 1		10	754,375,000
J 2—1976/78-2001	Apr/Oct 1		9½	1,468,375,000
J 7—1977-2002	Feb/Aug 1		8¾	262,500,000
J 9—1977/78-97	May/Nov 15		9¼	1,074,000,000
J 11—1977-87	Jan/July 1		8½	525,000,000
J 13—1977-99	Apr/Oct 15		9	647,125,000
J 15—1978-88	Feb/Aug 1		8¾	125,000,000
J 17—1978-83	May/Nov 15	1½ months	8¾	950,000,000
J 17—1978-83 (matured May 15, 1983)	May/Nov 15		8¾	- 950,000,000
J 18—1978-2003	Apr/Oct 1		9½	819,000,000
J 19—1978-83	June/Dec 15	8½ months	9	350,000,000
J 19—1978-83 (matured Dec 15, 1983)	June/Dec 15		9	- 350,000,000
J 21—1978/79-84	Feb/Aug 1	10 months	9¾	1,000,000,000
J 21—1978/79-84 (matured Feb 1, 1984)	Feb/Aug 1		9¾	- 1,000,000,000
J 22—1978-2000	June/Dec 15		9¾	571,875,000
J 23—1979/80-84	June/Dec 1		10	1,075,000,000
J 24—1979-2004	Feb/Aug 1		10¼	2,200,000,000
J 25—1979-2002	May/Nov 1		10	1,850,000,000
J 26—1979-89	Apr/Oct 1		10	200,000,000
J 28—1979-84	Apr/Oct 1		10½	300,000,000
J 29—1979/80/83-89	Apr/Oct 1		10½	350,000,000
J 29—1979/80/83-89 (issued May 15, 1983)	Apr/Oct 1	10½ months	10½	275,000,000
J 29—1979/80/83-89 (issued June 21, 1983)	Apr/Oct 1	9½ months	10½	150,000,000
J 30—1979-2004	Apr/Oct 1		10½	600,000,000
J 32—1979/80-84	June/Dec 15		11½	700,000,000
J 33—1979/80/83/84-89	June/Dec 15		11¼	450,000,000
J 33—1979/80/83/84-89 (issued Sept 27, 1983)	June/Dec 15	6 months	11¼	225,000,000
J 33—1979/80/83/84-89 (issued Feb 1, 1984)	June/Dec 15	2 months	11¼	250,000,000
J 33—1979/80/83/84-89 (issued Mar 13, 1984)	June/Dec 15	½ month	11¼	150,000,000
J 34—1979/80/83-2002	June/Dec 15		11¼	1,225,000,000
J 34—1979/80/83-2002 (issued May 15, 1983)	June/Dec 15	10½ months	11¼	400,000,000
J 35—1980/83-2003	Feb/Aug 1		11¾	1,950,000,000
J 35—1980/83-2003 (issued Apr 27, 1983)	Feb/Aug 1	11 months	11¾	275,000,000
J 35—1980/83-2003 (issued June 21, 1983)	Feb/Aug 1	9½ months	11¾	250,000,000
J 35—1980/83-2003 (issued July 12, 1983)	Feb/Aug 1	8½ months	11¾	225,000,000
J 37—1980-85	Mar/Sept 15		13¾	849,993,000
J 37—1980-85 (exchanged to J38)	Mar/Sept 15		13¾	- 16,492,000
J 38—1980-90	Mar/Sept 15		13¾	7,000
J 38—1980-90 (in exchange for J37)	Mar/Sept 15		13¾	16,492,000
J 39—1980/81/82-2000	Mar/Sept 15		13¾	1,050,000,000
J 40—1980-85	May/Nov 1		13	1,800,000,000
J 40—1980-85 (exchanged to J41)	May/Nov 1		13	- 1,177,000
J 41—1980-90 (in exchange for J40)	May/Nov 1		13	1,177,000
J 42—1980/81-2001	May/Nov 1		13	1,325,000,000
J 44—1980-85	Jan/July 1		11¼	450,000,000
J 46—1980/82-85	Apr/Oct 1		10¾	850,000,000
J 48—1980-84	Apr/Oct 1		12½	774,992,000
J 48—1980-84 (exchanged to J49)	Apr/Oct 1		12½	- 10,539,000
J 49—1980-90	Apr/Oct 1		12½	8,000
J 49—1980-90 (in exchange for J48)	Apr/Oct 1		12½	10,539,000
J 50—1980-83	June/Dec 15	8½ months	13¼	200,000,000
J 50—1980-83 (matured Dec 15, 1983)	June/Dec 15		13¼	- 200,000,000

1983-84					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1982-83	Increase or decrease (-)
$	$	$	$	$	$
1,653,381			1,653,381	1,650,000	3,381
7,404,329			7,404,329	7,389,187	15,142
37,362,522			37,362,522	89,670,573	- 52,308,051
4,987,462			4,987,462	5,000,000	- 12,538
2,493,731			2,493,731	2,500,000	- 6,269
11,769,391			11,769,391	11,812,500	- 43,109
12,919,824			12,919,824	12,937,500	- 17,676
6,538,552			6,538,552	6,562,500	- 23,948
7,793			7,793	7,812	- 19
6,486,668			6,486,668	6,500,000	- 13,332
5,225,835			5,225,835	5,236,575	- 10,740
32,763,063			32,763,063	32,830,400	- 67,337
9,325,801			9,325,801	9,318,320	7,481
10,104,252			10,104,252	10,125,000	- 20,748
559			559	560	- 1
6,147			6,147	6,160	- 13
77,517,013			77,517,013	78,613,046	- 1,096,033
29,752,433			29,752,433	29,813,583	- 61,150
65,403			65,403	65,538	- 135
127,513			127,513	127,775	- 262
75,282,774			75,282,774	76,712,500	- 1,429,726
139,209,512			139,209,512	141,039,375	- 1,829,863
22,843,238			22,843,238	23,318,750	- 475,512
99,311,349			99,311,349	99,900,000	- 588,651
43,134,990			43,134,990	43,312,500	- 177,510
58,314,602			58,314,602	59,002,500	- 687,898
10,877,732			10,877,732	10,937,500	- 59,768
10,390,625			10,390,625	83,125,000	- 72,734,375
77,645,418			77,645,418	78,660,000	- 1,014,582
22,312,500			22,312,500	31,500,000	- 9,187,500
81,250,000			81,250,000	97,500,000	- 16,250,000
55,802,577			55,802,577	56,265,625	- 463,048
107,230,425			107,230,425	107,500,000	- 269,575
224,267,760			224,267,760	225,500,000	- 1,232,240
184,324,893			184,324,893	185,000,000	- 675,107
19,958,979			19,958,979	20,000,000	- 41,021
31,435,392			31,435,392	31,500,000	- 64,608
74,293,199	- 1,062,500	1,120,052	74,350,751	36,750,000	37,600,751
62,870,784			62,870,784	63,000,000	- 129,216
80,564,627			80,564,627	80,500,000	64,627
68,911,103	1,666,952	1,701,200	72,279,255	50,625,000	21,654,255
177,406,179	1,000,000	2,252,705	180,658,884	137,812,500	42,846,384
299,388,314	5,437,500	4,157,321	308,983,135	211,367,649	97,615,486
116,572,957			116,572,957	116,874,038	- 301,081
541,540			541,540	962	540,578
144,670,850			144,670,850	126,493,634	18,177,216
233,081,910			233,081,910	234,000,000	- 918,090
64,171			64,171		64,171
171,621,421			171,621,421	172,250,000	- 628,579
50,417,520			50,417,520	50,625,000	- 207,480
91,187,582			91,187,582	53,960,569	37,227,013
96,015,571			96,015,571	96,874,500	- 858,929
548,762			548,762	500	548,262
18,770,833			18,770,833	26,500,000	- 7,729,167

Interest on the public debt—*Continued*

	Interest due dates	Period if less than one year	Rate of interest	Amount of principal[1]
			%	$
J 53—1980-99	June/Dec 1		13½	400,000,000
J 54—1981-83	June/Dec 15	8½ months	12¾	275,000,000
J 54—1981-83 (matured Dec 15, 1983)	June/Dec 15		12¾	- 275,000,000
J 55—1981-86	Feb/Aug 1		12½	725,000,000
J 57—1981-84	Feb/Aug 1		13¾	449,975,000
J 57—1981-84 (exchanged to J58)	Feb/Aug 1		13¾	- 46,395,000
J 58—1981-89	Feb/Aug 1		13¾	25,000
J 58—1981-89 (in exchange for J57)	Feb/Aug 1		13¾	46,395,000
J 59—1981-85	Feb/Aug 1		13¼	600,000,000
J 59—1981-85 (exchanged to J60)	Feb/Aug 1		13¼	- 642,000
J 60—1981-90 (in exchange for J59)	Feb/Aug 1		13¼	642,000
J 61—1981-86	May/Nov 1		14½	499,999,000
J 61—1981-86 (exchanged to J62)	May/Nov 1		14½	- 410,000
J 62—1981-91	May/Nov 1		14½	1,000
J 62—1981-91 (in exchange for J61)	May/Nov 1		14½	410,000
J 63—1981-84	Apr/Oct 1		16¼	575,000,000
J 64—1981-86	June/Dec 1		15¼	889,990,000
J 64—1981-86 (exchanged to J65)	June/Dec 1		15¼	- 73,060,000
J 65—1981-93	June/Dec 1		15¼	10,010,000
J 65—1981-93 (in exchange for J64)	June/Dec 1		15¼	73,060,000
J 66—1981-2001	Feb/Aug 1		15¾	425,000,000
J 67—1981-83	Apr/Oct 15	6½ months	16	75,000,000
J 67—1981-83 (matured Oct 15, 1983)	Apr/Oct 15		16	- 75,000,000
J 68—1981-86	Jan/July 1		14¾	450,000,000
J 68—1981-86 (exchanged to J69)	Jan/July 1		14¾	- 9,715,000
J 69—1981-93 (in exchange for J68)	Jan/July 1		14¾	9,715,000
J 70—1981-2000	Jan/July 1		15	175,000,000
J 71—1981-83	Apr/Oct 15	6½ months	18¾	100,000,000
J 71—1981-83 (matured Oct 15, 1983)	Apr/Oct 15		18¾	- 100,000,000
J 72—1981-86	Apr/Oct 1		18	341,488,000
J 72—1981-86 (exchanged to J73)	Apr/Oct 1		18	- 23,824,000
J 73—1981-91	Apr/Oct 1		18	58,512,000
J 73—1981-91 (in exchange for J72)	Apr/Oct 1		18	23,824,000
J 74—1982-84	Feb/Aug 1		16	300,000,000
J 75—1982-87	Feb/Aug 1		15½	1,221,000,000
J 75—1982-87 (exchanged to J76)	Feb/Aug 1		15½	- 47,431,000
J 76—1982-92	Feb/Aug 1		15½	29,000,000
J 76—1982-92 (in exchange for J75)	Feb/Aug 1		15½	47,431,000
J 77—1982-84	Feb/Aug 1		15	325,000,000
J 78—1982-87	Mar/Sept 15		15	800,000,000
J 79—1982-2002	Mar/Sept 15		15½	350,000,000
J 80—1982-84	June/Dec 15		14¾	100,000,000
J 81—1982-87	June/Dec 1		14¾	250,000,000
J 82—1982-92	June/Dec 1		15	200,000,000
J 83—1982-85	Jan/July 1		15½	350,000,000
J 84—1982-87	Jan/July 1		15	399,995,000
J 84—1982-87 (exchanged to J85)	Jan/July 1		15	- 1,000
J 85—1982-92	Jan/July 1		15	5,000
J 85--1982-92 (in exchange for J84)	Jan/July 1		15	1,000
J 86—1982-85	Mar/Sept 1		14½	200,000,000
J 87—1982-87	Mar/Sept 1		14¾	650,000,000
J 87—1982-87 (exchanged to J88)	Mar/Sept 1		14¾	- 20,000
J 88—1982-92 (in exchange for J87)	Mar/Sept 1		14¾	20,000
J 89—1982-85	Apr/Oct 1		12¾	150,000,000
J 90—1982-87	Apr/Oct 15		13	450,000,000
J 91—1982-92	Apr/Oct 15		13½	400,000,000
J 92—1982-87	May/Nov 15		12	200,000,000
J 93—1982-92	May/Nov 15		12¾	500,000,000
J 95—1982/83-92	June/Dec 15		11¾	1,100,000,000
J 95—1982/83-92 (issued Aug 1, 1983)	June/Dec 15	8 months	11¾	300,000,000
J 95—1982/83-92 (issued Sept 1, 1983)	June/Dec 15	7 months	11¾	650,000,000
J 96—1982/83-87	June/Dec 15		11	325,000,000
J 96—1982/83-87 (issued Aug 1, 1983)	June/Dec 15	8 months	11	100,000,000
J 96—1982/83-87 (issued Sept 1, 1983)	June/Dec 15	7 months	11	350,000,000
J 97—1983-85	June/Dec 15		9¾	200,000,000
J 97—1983-85 (issued May 15, 1983)	June/Dec 15	10½ months	9¾	75,000,000
J 98—1983-88	Feb/Aug 1		10¼	350,000,000
J 98—1983-88 (issued Apr 27, 1983)	Feb/Aug 1	11 months	10¼	150,000,000
J 99—1983-93	Feb/Aug 1		11¼	950,000,000
J 99—1983-93 (issued Apr 27, 1983)	Feb/Aug 1	11 months	11¼	600,000,000
J 99—1983-93 (issued July 12, 1983)	Feb/Aug 1	8½ months	11¼	300,000,000

1983-84					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1982-83	Increase or decrease (–)
$	$	$	$	$	$
53,864,586			53,864,586	54,000,000	– 135,414
24,835,938			24,835,938	35,062,500	– 10,226,562
90,129,781			90,129,781	90,625,000	– 495,219
60,439,726			60,439,726	61,871,562	– 1,431,836
1,097,159			1,097,159	3,437	1,093,722
79,051,199			79,051,199	79,500,000	– 448,801
663			663		663
72,188,040			72,188,040	72,499,855	– 311,815
46,966			46,966	145	46,821
93,245,855			93,245,855	93,437,500	– 191,645
124,223,792			124,223,792	136,741,158	– 12,517,366
12,682,030			12,682,030	508,842	12,173,188
66,571,721			66,571,721	66,937,500	– 365,779
6,500,000			6,500,000	12,000,000	– 5,500,000
64,318,747			64,318,747	66,375,000	– 2,056,253
1,784,224			1,784,224		1,784,224
26,214,139			26,214,139	26,250,000	– 35,861
10,156,250			10,156,250	18,750,000	– 8,593,750
58,530,052			58,530,052	66,733,738	– 8,203,686
13,322,272			13,322,272	5,266,260	8,056,012
46,286,885			46,286,885	40,191,610	6,095,275
184,690,930			184,690,930	165,317,613	19,373,317
7,243,665			7,243,665	749,167	6,494,498
48,483,607			48,483,607	47,696,268	787,339
120,245,902			120,245,902	114,347,340	5,898,562
54,361,168			54,361,168	52,514,981	1,846,187
14,761,842			14,761,842	12,771,063	1,990,779
36,782,530			36,782,530	34,002,631	2,779,899
29,924,769			29,924,769	27,283,871	2,640,898
54,027,664			54,027,664	45,168,840	8,858,824
59,754,315			59,754,315	51,086,312	8,668,003
784			784	188	596
28,960,383			28,960,383	18,003,769	10,956,614
92,497,517			92,497,517	60,932,046	31,565,471
946			946		946
19,085,761			19,085,761	9,363,740	9,722,021
58,573,678			58,573,678	28,021,764	30,551,914
54,068,010			54,068,010	30,280,557	23,787,453
26,030,227			26,030,227	10,377,106	15,653,121
63,728,406			63,728,406	28,473,672	35,254,734
197,105,803	1,625,000	2,751,304	201,482,107	54,662,200	146,819,907
65,429,917	875,000	869,946	67,174,863	15,065,795	52,109,068
25,778,039		97,214	25,875,253	3,511,390	22,363,863
49,888,776	375,000	320,796	50,584,572	6,963,859	43,620,713
193,135,184	1,500,000	3,929,200	198,564,384	14,603,609	183,960,775

Interest on the public debt—*Continued*

	Interest due dates	Period if less than one year	Rate of interest	Amount of principal(1)
			%	$
H 1—1983-86	Mar/Sept 15		10	300,000,000
H 1—1983-86 (issued Apr 27, 1983)	Mar/Sept 15	11 months	10	125,000,000
H 1—1983-86 (issued Oct 15, 1983)	Mar/Sept 15	5½ months	10	100,000,000
H 1—1983-86 (issued Nov 8, 1983)	Mar/Sept 15	4¾ months	10	100,000,000
H 2—1983-88	Mar/Sept 15		10½	450,000,000
H 2—1983-88 (issued July 12, 1983)	Mar/Sept 15	8½ months	10½	175,000,000
H 3—1983-93 (issued May 15, 1983)	May/Nov 1	10½ months	10¾	650,000,000
H 3—1983-93 (issued June 21, 1983)	May/Nov 1	9½ months	10¾	400,000,000
H 4—1983-85 (issued June 6, 1983)	June /Dec 6	9⅚ months	9¾	300,000,000
H 5—1983-90 (issued July 12, 1983)	Mar/Sept 1	8½ months	10¾	100,000,000
H 6—1983-2005 (issued Aug 1, 1983)	Mar/Sept 1	8 months	12¼	250,000,000
H 6—1983-2005 (issued Sept 1, 1983)	Mar/Sept 1	7 months	12¼	500,000,000
H 6—1983-2005 (issued Sept 27, 1983)	Mar/Sept 1	6 months	12¼	250,000,000
H 7—1983-85 (issued Sept 6, 1983)	Mar/Sept 6	6⅚ months	10½	300,000,000
H 8—1983/84-93 (issued Sept 27, 1983)	Apr/Oct 15	6 months	11¾	225,000,000
H 8—1983/84-93 (isssued Oct 15, 1983)	Apr/Oct 15	5½ months	11¾	300,000,000
H 8—1983/84-93 (issued Feb 1, 1984)	Apr/Oct 15	2 months	11¾	500,000,000
H 9—1983/84-2005 (issued Oct 15, 1983)	Mar/Sept 1	5½ months	12	250,000,000
H 9—1983/84-2005 (issued Nov 8, 1983)	Mar/Sept 1	4¾ months	12	225,000,000
H 9—1983/84-2005 (issued Dec 15, 1983)	Mar/Sept 1	3½ months	12	275,000,000
H 9—1983/84-2005 (issued Feb 1, 1984)	Mar/Sept 1	2 months	12	350,000,000
H 9—1983/84-2005 (issued Feb 21, 1984)	Mar/Sept 1	1½ months	12	300,000,000
H 11—1983-88 (issued Oct 15, 1983)	Apr/Oct 15	5½ months	10¾	200,000,000
H 11—1983-88 (issued Nov 8, 1983)	Apr/Oct 15	4¾ months	10¾	175,000,000
H 11—1983-88 (issued Dec 15, 1983)	Apr/Oct 15	3½ months	10¾	250,000,000
H 12—1983/84-93 (issued Nov 8, 1983)	June/Dec 15	4¾ months	11½	200,000,000
H 12—1983/84-93 (issued Dec 15, 1983)	June/Dec 15	3½ months	11½	375,000,000
H 12—1983/84-93 (issued Feb 21, 1984)	June/Dec 15	1½ months	11½	275,000,000
H 13—1983-85 (issued Dec 6, 1983)	June/Dec 6	3⅚ months	9¾	350,000,000
H 14—1983/84-86 (issued Dec 15, 1983)	June/Dec 15	3½ months	10	100,000,000
H 14—1983/84-86 (issued Feb 1, 1984)	June/Dec 15	2 months	10	100,000,000
H 15—1984-89 (issued Feb 21, 1984)	Feb/Aug 15	1½ months	11	200,000,000
H 16—1984-86 (issued Mar 6, 1984)	Mar/Sept 6	⅚ month	10½	350,000,000
H 17—1984-94 (issued Mar 13, 1984)	Mar/Sept 1	½ month	12	225,000,000
H 18—1984-2006 (issued Mar 13, 1984)	Mar/Sept 1	½ month	12½	250,000,000
Matured in 1982-83				
				56,810,901,000
Payable in foreign currencies—				
United States dollars(2)—				
1962-87	Apr/Oct 15	various	5	65,273,920
1962-87 (redeemed Apr 15, 1983 and Oct 15, 1983)	Apr/Oct 15		5	- 1,979,360
1968-88	June/Dec 1		6¾	127,610,000
1978-83	Apr/Oct 1		8	309,275,000
1978-83 (matured Apr 1, 1983)	Apr/Oct 1		8	- 309,275,000
1978-83	Apr/Oct 15	6½ months	9	494,840,000
1978-83 (matured Oct 15, 1983)	Apr/Oct 15		9	- 494,840,000
1978-85	Apr/Oct 1		8.2	319,025,000
1978-98	Apr/Oct 1		8¾	319,025,000
1978-98	Apr/Oct 15		9¼	446,635,000
1981-86	May/Nov 3		16¼	382,830,000
				1,658,419,560
Deutsche marks(3)—				
1978-83	May 20	1½ months	4¾	305,640,000
1978-83 (matured May 20, 1983)	May 20		4¾	- 305,640,000
1978-84	May 10		5	246,950,000
1982-89	April 30		8½	98,780,000
				345,730,000
Swiss francs(4)—				
1979-89	Mar 20		3¾	178,560,000
Japanese yen(5)—				
1979-84	Mar/Sept 27		6.4	155,220,000
1979-84 (matured Mar 27, 1984)	Mar/Sept 27		6.4	- 155,220,000
				2,182,709,560
				58,993,610,560

1983-84					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1982-83	Increase or decrease (–)
$	$	$	$	$	$
50,232,232	350,000	364,726	50,946,958	4,126,045	46,820,913
60,609,862	1,312,500	486,544	62,408,906	6,609,151	55,799,755
94,832,347	3,000,000	4,225,282	102,057,629		102,057,629
22,675,275	1,151,855		23,827,130		23,827,130
7,758,199	1,250,000	151,332	9,159,531		9,159,531
71,668,544	2,500,000	5,033,840	79,202,384		79,202,384
17,850,410	903,773		18,754,183		18,754,183
39,125,515	2,375,000	4,212,940	45,713,455		45,713,455
46,704,771	15,214,897	8,361,108	70,280,776		70,280,776
25,150,466	1,562,500	1,493,012	28,205,978		28,205,978
25,040,930	858,219	3,779,540	29,678,689		29,678,689
10,821,960	1,174,870		11,996,830		11,996,830
4,536,717	1,650,000	197,837	6,384,554		6,384,554
2,344,262	500,000	621,715	3,465,977		3,465,977
2,510,246	1,165,155		3,675,401		3,675,401
1,327,869	3,093,750	1,062,017	5,483,636		5,483,636
1,536,885	3,125,000	1,497,461	6,159,346		6,159,346
				277,091,903	– 277,091,903
6,081,808,099	*52,604,471*	*48,687,092*	*6,183,099,662*	*5,184,354,118*	*998,745,544*
3,090,804			3,090,804	3,165,063	– 74,259
8,473,422			8,473,422	8,559,719	– 86,297
10,000			10,000	24,621,000	– 24,611,000
23,970,450			23,970,450	44,134,200	– 20,163,750
25,270,609			25,270,609	25,236,525	34,084
26,580,366			26,580,366	26,544,516	35,850
39,963,961			39,963,961	39,690,131	273,830
59,380,275			59,380,275	60,105,134	– 724,859
186,739,887			*186,739,887*	*232,056,288*	– *45,316,401*
1,757,376			1,757,376	15,395,620	– 13,638,244
12,516,213			12,516,213	13,216,169	– 699,956
8,462,600			8,462,600	10,009,200	– 1,546,600
22,736,189			*22,736,189*	*38,620,989*	– *15,884,800*
6,688,993			6,688,993	6,499,824	189,169
10,191,933			10,191,933	9,401,568	790,365
226,357,002			*226,357,002*	*286,578,669*	– *60,221,667*
6,308,165,101	52,604,471	48,687,092	6,409,456,664	5,470,932,787	938,523,877

Interest on the public debt—*Continued*

	Interest due dates	Period if less than one year	Rate of interest	Amount of principal[1]
			%	$
Canada savings bonds—				
S 23—1968-82 (matured Nov 1, 1982)				
S 25—1970-81 (interest expense adjustment)				
S 27—1972-84	various	various	12-10½	495,981,350
S 27—1972-84 (redeemed during 1983-84)	various	various	12-10½	- 6,259,650
S 28—1973-85	various	various	12-10½	271,359,400
S 28—1973-85 (redeemed during 1983-84)	various	various	12-10½	- 4,454,750
S 29—1974-83	various	various	12	1,872,253,300
S 29—1974-83 (matured Nov 1, 1983)	various	various	12	- 1,872,253,300
S 30—1975-84	various	various	12-10½	967,205,050
S 30—1975-84 (redeemed during 1983-84)	various	various	12-10½	- 18,729,750
S 31—1976-85	various	various	12-10½	496,711,850
S 31—1976-85 (redeemed during 1983-84)	various	various	12-10½	- 12,290,200
S 32—1977-86	various	various	12-10½	439,874,600
S 32—1977-86 (redeemed during 1983-84)	various	various	12-10½	- 18,802,500
S 33—1978-85	various	various	12-10½	3,192,699,200
S 33—1978-85 (redeemed during 1983-84)	various	various	12-10½	- 128,544,900
S 34—1979-86	various	various	12-10½	2,274,728,600
S 34—1979-86 (redeemed during 1983-84)	various	various	12-10½	- 106,663,400
S 35—1980-87	various	various	12-10½	1,575,096,500
S 35—1980-87 (redeemed during 1983-84)	various	various	12-10½	- 101,547,900
S 36—1981-88	various	various	12-10½	10,042,594,600
S 36—1981-88 (redeemed during 1983-84)	various	various	12-10½	- 1,036,594,100
S 37—1982-89	various	various	12-9¼	11,012,495,500
S 37—1982-89 (redeemed during 1983-84)	various	various	12-9¼	- 2,198,896,300
S 38—1983-90	various	various	9¼	11,644,324,044
S 38—1983-90 (redeemed during 1983-84)	various	various	9¼	- 575,960,144
				38,204,327,100
Special non-marketable bonds—				
Canada Pension Plan Investment Fund—Previous years' issues	Apr/Oct 1		various	171,417,000(6)
Current year's issues	Apr/Oct 1	various	various	17,259,000(6)
				188,676,000
Treasury bills—				
Unamortized balance carried forward at March 31, 1983				
Amortization of discount on 1983-84 issues				41,700,000,000
				41,700,000,000
Notes and loans payable in foreign currencies—				
United States dollars[2]—				
Canadian banks (issued March 30, 1984)			10¾	510,440,000
American banks				
1982-87	June 16		14⅛	957,075,000
1983-88 (issued October 27, 1983)	Oct 27		10⅞	638,050,000
				2,105,565,000
Deutsche marks[3]—				
1978-82 (matured April 30, 1982)			5	
Swiss francs[4]—				
1979-85	Mar 14		3	297,600,000
1982-87	Mar 8		7¼	238,080,000
				535,680,000
Japanese yen[5]—				
1979-89	Feb/Aug 19		7.1	198,940,000
1979-99	Feb/Aug 19		7½	198,940,000
				397,880,000
				3,039,125,000
Total interest on unmatured debt				**142,125,738,660**

1983-84					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1982-83	Increase or decrease (–)
$	$	$	$	$	$
				69,561,901	– 69,561,901
				14,862,682	– 14,862,682
101,036,646			101,036,646	143,839,616	– 42,802,970
55,269,554			55,269,554	69,209,224	– 13,939,670
157,050,909			157,050,909	341,376,496	– 184,325,587
135,236,455			135,236,455	180,610,709	– 45,374,254
69,943,154			69,943,154	95,651,019	– 25,707,865
74,859,803			74,859,803	89,092,180	– 14,232,377
467,297,664			467,297,664	615,313,103	– 148,015,439
298,678,244			298,678,244	423,145,781	– 124,467,537
204,812,473			204,812,473	297,411,260	– 92,598,787
1,175,427,090		– 101,362	1,175,325,728	1,848,562,778	– 673,237,050
1,101,066,700		– 11,704,694	1,089,362,006	659,841,789	429,520,217
448,338,977		99,569,799	547,908,776		547,908,776
4,289,017,669		87,763,743	4,376,781,412	4,848,478,538	– 471,697,126
19,231,077			19,231,077	17,196,334	2,034,743
19,231,077			19,231,077	17,196,334	2,034,743
	688,072,472		688,072,472	626,272,803	61,799,669
	2,662,555,983		2,662,555,983	2,321,485,418	341,070,565
	3,350,628,455		3,350,628,455	2,947,758,221	402,870,234
				37,653,424	– 37,653,424
				69,227,739	– 69,227,739
133,670,963			133,670,963	122,320,048	11,350,915
28,588,608	11,555,625		40,144,233		40,144,233
162,259,571	*11,555,625*		*173,815,196*	*229,201,211*	*– 55,386,015*
				1,068,040	– 1,068,040
8,950,961			8,950,961	8,936,850	14,111
17,122,133			17,122,133	17,298,268	– 176,135
26,073,094			*26,073,094*	*26,235,118*	*– 162,024*
12,957,702			12,957,702	12,453,199	504,503
13,687,713			13,687,713	13,154,788	532,925
26,645,415			*26,645,415*	*25,607,987*	*1,037,428*
214,978,080	11,555,625		226,533,705	282,112,356	– 55,578,651
10,831,391,927	**3,414,788,551**	**136,450,835**	**14,382,631,313**	**13,566,478,236**	**816,153,077**

Interest on the public debt—*Concluded*

	Interest due dates	Period if less than one year	Rate of interest	Amount of principal[1]
			%	$
SPECIFIED PURPOSE ACCOUNTS—				
Canada Pension Plan Account	various	various	various	1,495,938,832
Unemployment Insurance Account	various		various	4,101,347,613
Annuities agents' pension account	June/Sept 30 Dec/Mar 31		4	54,725
Government Annuities Account	Mar 31		7	1,123,604,018
Canadian Forces Superannuation Account	June/Sept 30 Mar/Dec 31		various	11,848,532,369
Regular forces death benefit account	June/Sept 30 Mar/Dec 31		various	52,718,017
Members of Parliament retiring allowances account	various		6	20,588,216
Royal Canadian Mounted Police—				
Dependants' pension fund	Mar 31		4	12,794,271
Superannuation Account	June/Sept 30 Mar/Dec 31		various	1,563,866,751
Public Service death benefit account	June/Sept 30 Mar/Dec 31		various	212,917,567
Public Service Superannuation Account	June/Sept 30 Mar/Dec 31		various	17,327,858,622
Supplementary Retirement Benefits Account	June/Sept 30 Mar/Dec 31		various	1,947,468,297
Diplomatic Services	various	various	various	
Judges	various	various	various	
Lieutenant-Governors	various	various	various	
Judges superannuation account	various	various	various	
Deposit and trust accounts—				
Common school funds—				
Ontario	Jan/July 1	various	5	1,502,256[7]
Quebec	Jan/July 1	various	5	1,175,515[7]
Foreign claims fund	Mar/Sept 30		various	1,642,734
War claims fund—World War II	Mar 31		various	9,089,198
Guarantee deposits—Reserve resources	various	various	various	665,410
Guarantee deposits—Rotating herds	various	various	various	10,143
Land assurance fund	Mar 31		3	662,306
Federal Court special account	Mar/Sept 30		various	3,902,323
Contractors' security deposits	various	various	various	16,082,789
Army benevolent fund	Mar/Sept 30	various	various	1,281,251
Halifax 1917 explosion pension account	Mar/Sept 30	various	various	993,651
Indian band funds	Mar 31	various	various	587,470,745
Indian compensation funds	Mar 31		various	97,561
Indian moneys suspense account	Mar 31	various	various	23,291,350
Cost recoverable technical assistance program	various	various	various	1,597,649
Indian estate accounts	Mar 31	various	various	11,112,863
Indian savings accounts	Mar 31	various	various	53,352,150
Medical Research Council—Donations and bequests	Mar/Sept 30		various	79,603
Maritime pollution claims fund	June/Sept 30 Dec/Mar 31		various various	93,904,188
Western grain stabilization account	various		various	932,365,679
Mackenzie King trust account	Mar 31		9.28	278,302
Strathcona trust fund	May/Nov 15			
Indian special accounts	various		various	342,425
Queen's Fellowship fund	Mar/Sept 30		various	329,190
Inmates' trust fund	June/Sept 30 Dec/Mar 31		various various	5,120,130
Veterans administration and welfare trust fund	various	various	various	380,895
Allocation of Special Drawing Rights of the International Monetary Fund	various	various	various	
Atomic Energy of Canada Limited	various	various	various	
Canada Deposit Insurance Corporation	various		various	
St Lawrence Seaway Authority	various	various	various	5,000,000
National Museums of Canada—Trust account	various			389,342
Royal Canadian Mounted Police—Benefit fund	Mar 31		various	1,641,740
Oil export charges revenue sharing account	various		various	
				1,753,768,388
Total interest on specified purpose accounts				**33,258,762,460**
TOTAL INTEREST ON THE PUBLIC DEBT				**175,384,501,120**

---

[1] For unmatured debt payable in Canadian currency, the amount of principal represents the balance as at April 1, 1984 plus all transactions during the year. For unmatured debt payable in foreign currencies, the amount of principal represents the closing balance as at March 31, 1984. For the specified purpose accounts, the amount of principal represents the net closing balance as at March 31, 1984.

[2] Converted to $1 US = $1.2761 Canadian.

[3] Converted to 1 DM = $.4939 Canadian.

[4] Converted to 1 SF = $.5952 Canadian.

[5] Converted to 1 Y = $.005684 Canadian.

[6] Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Department of Insurance, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

[7] Interest on this balance is distributed to the Provinces of Ontario and Quebec on a basis of population.

1983-84					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1982-83	Increase or decrease (–)
$	$	$	$	$	$
111,146,881			111,146,881	129,201,015	–18,054,134
984,372			984,372	2,002,945	–1,018,573
1,036			1,036	694	342
1,072			1,072	1,735	–663
76,773,857			76,773,857	78,492,232	–1,718,375
590,990,883			590,990,883	343,843,086	247,147,797
600,754,498			600,754,498	717,337,277	–116,582,779
2,524,099			2,524,099	2,113,959	410,140
2,515,752			2,515,752	2,251,312	264,440
1,583,436			1,583,436	1,231,840	351,596
1,259,973			1,259,973	1,140,538	119,435
71,872,239			71,872,239	40,157,353	31,714,886
77,218,718			77,218,718	84,178,314	–6,959,596
9,113,506			9 113,506	7,149,392	1,964,114
10,106,862			10,106,862	7,971,603	2,135,259
849,536,779			849,536,779	793,285,077	56,251,702
892,887,101			892,887,101	731,731,481	161,155,620
86,139,788			86,139,788	73,846,658	12,293,130
98,310,031			98,310,031	105,230,888	–6,920,857
2,071			2,071	2,435	–364
299,523			299,523	256,028	43,495
5,287			5,287	6,256	–969
2,009			2,009	5,077	–3,068
76,662			76,662	76,176	486
57,226			57,226	57,713	–487
151,580			151,580	256,647	–105,067
708,008			708,008	880,709	–172,701
1,714			1,714	68,474	–66,760
				860	–860
18,498			18,498	17,091	1,407
576,246			576,246	1,166,999	–590,753
931,885			931,885	1,178,829	–246,944
135,548			135,548	153,879	–18,331
80,193			80,193	94,210	–14,017
57,915,223			57,915,223	47,435,636	10,479,587
				10,182	–10,182
51			51	1,971,453	–1,971,402
235,629			235,629	400,344	–164,715
1,120,811			1,120,811	182,409	938,402
4,998,481			4,998,481	2,536,384	2,462,097
7,368			7,368	10,818	–3,450
4,527,122			4,527,122	5,886,837	–1,359,715
4,851,838			4,851,838	4,681,155	170,683
66,850,214			66,850,214	59,960,748	6,889,466
27,068			27,068	27,923	–855
				–61,935	61,935
74			74		74
6,326			6,326	8,881	–2,555
235,890			235,890	383,073	–147,183
145,165			145,165	188,723	–43,558
88,764,614			88,764,614	112,000,629	–23,236,015
573,352			573,352	2,499,912	–1,926,560
				2,867,123	–2,867,123
197,929			197,929	126,104	71,825
33,991			33,991	43,051	–9,060
125,355			125,355	153,694	–28,339
49,944			49,944		49,944
233,404,005			*233,404,005*	*245,264,731*	*–11,860,726*
3,717,433,778			**3,717,433,778**	**3,366,701,926**	**350,731,852**
14,548,825,705	**3,414,788,551**	**136,450,835**	**18,100,065,091**	**16,933,180,162**	**1,166,884,929**

SECTION 15

1983-84
PUBLIC ACCOUNTS

Index

INDEX

NOTE—NUMBERS IN HEAVY TYPE PERTAIN TO SECTIONS

A

Accountable advances not repaid, accounted for or recovered, **13**·42
Accounting entity, Government of Canada as an, **2**·11
Accounts payable, **1**·11, **2**·9, **9**·2, **9**·3
Accrual accounts, **1**·16, **1**·17
Accumulated deficit, **2**·8, **2**·12, **12**·4
    as a percentage of gross national product (chart), **12**·5
    from Confederation to March 31, 1984, **12**·5
    in terms of total liabilities and net recorded assets, **12**·4
    per capita (chart), **12**·5
Administered trust accounts, **8**·12, **8**·20
Advance payments, Statistics Canada, **8**·11, **8**·19
Advancement of industrial technology, **14**·13
African Development Bank, **7**·29, **7**·30, **7**·31
African Development Fund, **7**·31
Agricultural Development Fund, **7**·31
Agricultural service centres, **7**·24
    advances, **7**·21, **7**·22, **7**·24, **14**·9, **14**·10
    loans, **7**·21, **7**·22, **7**·24, **7**·45, **14**·9, **14**·10
Air Canada, **1**·11, **2**·8, **5**·6, **7**·3, **7**·10, **7**·19, **14**·8
    capital stock, **7**·8, **7**·10
    consolidated loan, **7**·8, **7**·10
    Winnipeg maintenance hangar, **7**·8, **7**·10
Alberta, Province of
    loans, investments and advances, **7**·22, **14**·10
Algeria, special loan assistance to, **7**·27
All other Crown corporations and agencies, loans, investments and advances to, **1**·11, **2**·8, **5**·6, **7**·3, **7**·8, **7**·45, **14**·8
Allocation of Special Drawing Rights of the International Monetary Fund, **14**·24
Allowance for borrowings expected to be repaid by the Government, **2**·9, **7**·18
Allowance for employee vacation and termination benefits, **2**·9, **9**·2, **9**·3
Allowance for valuation of assets, **1**·11, **2**·8, **7**·3, **7**·44
Allowance for valuation of liabilities, **1**·11
Allowances for valuation of certain assets, and for liabilities previously not recorded, **1**·5, **2**·5
Analysis of the accumulated deficit account from Confederation to March 31, 1984, **12**·5
Analysis of the actuarial deficiencies for 1983-84, **8**·5
Andean Development Corporation, **7**·31
Annuities agents' pension account, **8**·23, **14**·24
Antigua, special loan assistance to, **7**·27
Appropriations, revenues credited to, **5**·7
    by selected classification and source, **5**·7
    by source, **5**·7
Appropriations, statement of use of, **2**·10
Argentina, special loan assistance to, **7**·27
Armed services, Estates, **8**·10, **8**·18
Army benevolent fund, **8**·12, **8**·20, **14**·24
Asian Development Bank, **7**·29, **7**·30
    special, **7**·31
Asian Development Fund, **7**·31
Assets, **2**·8, **2**·12
Assets and liabilities, statement of, **2**·8
Assets and liabilities, valuation of, **2**·12
Assisted passage scheme, **7**·40, **7**·42, **14**·12
Atlantic Development Board carry-over projects, **7**·20, **7**·21, **7**·23, **7**·45, **14**·8, **14**·9
Atlantic fishery entreprises, **7**·33, **7**·35, **7**·36, **14**·11
    Pêcheries Canada Inc, **7**·33, **14**·11

A—*Concluded*

    Pêcheries Cartier Inc, **7**·33, **14**·11
Atlantic Pilotage Authority, **7**·19
Atlantic Provinces Power Development Act, **7**·20, **7**·21, **7**·23, **7**·45, **14**·8, **14**·9
Atomic Energy of Canada Limited, **1**·11, **2**·8, **5**·6, **7**·3, **7**·10, **7**·18, **8**·9, **8**·12, **14**·8, **14**·24
    Bruce heavy water plant, **7**·8, **7**·10, **7**·45
    capital stock, **7**·8, **7**·10
    commercial products division, **7**·8, **7**·10, **7**·45
    contributed capital, **7**·8, **7**·10
    Gentilly II nuclear power station, **7**·8, **7**·10
    heavy water inventory, **7**·8, **7**·10
    housing, **7**·8, **7**·10, **7**·45
    isotope production building, **7**·8, **7**·10
    isotope production equipment, **7**·8, **7**·10
    Lepreau nuclear station, **7**·8, **7**·11, **7**·45
    Sheridan Park engineering design office, **7**·8, **7**·11, **7**·45
    special account, **8**·9, **8**·15
    uranium concentrate, **7**·8, **7**·11
    working capital, **7**·8, **7**·11
Audited financial statements of the Government of Canada, **2**

B

Bank of Canada, **1**·7, **2**·6, **5**·4, **5**·6, **7**·9, **7**·12, **7**·19, **14**·8
Bankruptcy Act
    estate fund, **8**·9, **8**·14
    security deposits, **8**·9, **8**·14
    share proceeds in trust, **8**·9, **8**·14
    shares in trust, **8**·9, **8**·14
    unclaimed dividends and undistributed assets, **8**·9, **8**·14
Barbados, special loan assistance to, **7**·26, **7**·27
Basic concepts, **2**·11
Belize, special loan assistance to, **7**·27
Benefit fund, **8**·11, **8**·19
Berne Union of the World Intellectual Property Organization, **7**·29
Bolivia, special loan assistance to, **7**·27
Borrowings of agent Crown corporations, **2**·9
Borrowing transactions, **13**·53
Borrowings expected to be repaid by these Crown corporations, **2**·9
Brazil, special loan assistance to, **7**·26, **7**·27
British Columbia, Province of
    loans, investments and advances, **7**·22, **14**·10
British Yukon Railway Company, **7**·35, **7**·36, **14**·11
Budgetary
    appropriations and spending—Annual and statutory, **4**·8
    expenditure, **1**·5, **2**·5, **2**·11, **4**·2, *see* also Expenditure
        detailed information on, **6**, **6**·2
    revenue, **1**·5, **2**·5, **2**·11, *see* also Revenue
        detailed information on, **5**, **5**·2
    transactions, **1**·5, **1**·6, **1**·7, **1**·9, **2**·5
Bullion and coinage, **2**·6, **5**·4
Burgeo Leasing Limited, **7**·35, **7**·36, **14**·11
Burma, special loan assistance to, **7**·27

C

Cameroun, special loan assistance to, **7**·27
Canada Business Corporations Act—Unclaimed dividends and undistributed assets, **8**·9, **8**·14

C—*Continued*

Canada Deposit Insurance Corporation, **1**•11, **1**•17, **2**•8, **5**•6, **7**•3, **7**•4, **7**•5, **7**•18, **14**•8, **14**•24
Canada Development Corporation, **7**•33, **14**•11
Canada Development Investment Corporation, **1**•11, **2**•8, **7**•3, **7**•11, **7**•18, **14**•8
  capital stock, **7**•8, **7**•11
  loan, **7**•8, **7**•11
Canada Foundation account, **8**•9, **8**•15
Canada Harbour Place Corporation, **7**•18
Canada Lands Company (Mirabel) Limited, **7**•18, **14**•13
Canada Lands Company (Le Vieux-Port de Montréal) Limited, **7**•18, **14**•13
Canada Lands Company (Vieux-Port de Québec) Inc, **7**•18, **14**•13
Canada Mortgage and Housing Corporation, **1**•7, **1**•11, **1**•17, **2**•6, **2**•8, **5**•4, **5**•6, **7**•3, **7**•5, **7**•18, **14**•8
  capital stock, **7**•4, **7**•5
  housing, **7**•4, **7**•5
  joint projects, **7**•4, **7**•5
  mortgage and loan purchase fund, **7**•4, **7**•6
  mortgage insurance fund, **7**•4, **7**•6
  ownership assistance, **7**•4, **7**•6
  real estate, **7**•4, **7**•5
  sewage treatment projects, **7**•4, **7**•6
  student housing projects, **7**•4, **7**•5
  urban renewal scheme, **7**•4, **7**•5
Canada Museums Construction Corporation Inc, **7**•18
Canada Pension Plan Account, **1**•11, **1**•13, **2**•9, **6**•10, **8**•2, **8**•3, **14**•24
  audited financial statement, **8**•26
Canada Pension Plan Investment Fund, **6**•10, **8**•2, **8**•3, **11**•9
  audited financial statement, **8**•26
Canada Ports Corporation, **7**•9, **7**•12, **7**•18, **8**•12, **8**•21, **14**•8
  Saint John Harbour Bridge Authority, **7**•9, **7**•13, **14**•8
Canada Post Corporation account, **7**•18, **8**•12, **8**•21
Canada savings bonds, **1**•12, **2**•9, **6**•10, **11**•2, **11**•6, **11**•9, **11**•10, **14**•22
  held on account of employees, **1**•12, **2**•9, **11**•2
Canada's subscriptions to the capital of development banks, **7**•29
Canadair Limited, **7**•33, **14**•11
Canadian Arctic Producers Co-operative Limited, **7**•36, **14**•11
  capital stock, **7**•35, **7**•36
  loans, **7**•35, **7**•36
Canadian Arsenals Limited, **7**•9, **7**•13, **7**•18, **14**•8
Canadian Broadcasting Corporation, **7**•9, **7**•13, **7**•18, **14**•8
Canadian Commercial Corporation, **7**•9, **7**•13, **7**•18, **8**•12, **14**•8
  special account—Hong Kong, **8**•9, **8**•15
Canadian Dairy Commission, **5**•6, **7**•9, **7**•13, **7**•18, **14**•8
  account, **8**•12, **8**•21
Canadian defence industry, **7**•35, **7**•36, **14**•11
Canadian Film Development Corporation, **7**•9, **7**•13, **7**•18, **14**•8
Canadian Forces
  housing projects, **7**•40, **7**•43, **14**•12
  personnel assistance fund, **8**•12, **8**•20
  Superannuation Account, **1**•13, **8**•5, **8**•6, **14**•24
Canadian Livestock Feed Board, **7**•18
Canadian manufacturers of automotive products, **7**•35, **7**•36, **14**•11
Canadian National Railways, **1**•11, **2**•8, **5**•6, **7**•3, **7**•11, **7**•19, **14**•8
  Canadian Government Railways—Working capital, **7**•8, **7**•11
  capital stock, **7**•8, **7**•11
  consolidated loan, **7**•8, **7**•11
  Yarmouth Bar Harbour ferry services, **7**•8, **7**•11, **14**•8
Canadian National (West Indies) Steamships Ltd, **7**•14, **7**•18, **14**•8
  advances, **7**•9, **7**•14
  capital stock, **7**•9, **7**•14
  deposit and trust account, **8**•12, **8**•21
Canadian Ownership Account, **1**•11, **2**•9, **8**•2, **8**•8
Canadian Ownership special charge, **2**•9, **8**•2
Canadian Patents and Development Limited, **7**•9, **7**•14, **7**•18, **14**•8
Canadian producers of frozen groundfish, **7**•35, **7**•36, **14**•11

C—*Concluded*

Canadian Saltfish Corporation, **7**•9, **7**•14, **7**•18, **14**•8
Canadian Sports Pool Corporation, **7**•18
Canadian Wheat Board, The, **7**•18
Canagrex, **7**•18
Candidates' election deposits, **8**•11, **8**•19
Cape Breton Development Corporation, **7**•9, **7**•14, **7**•18, **14**•8
Caribbean Development Bank, **7**•29, **7**•30
  Agricultural Development Fund, **7**•31
  Commonwealth Caribbean Regional, **7**•31
  special, **7**•31
Cash, **2**•8, **5**•6, **12**•3, **14**•13
  Canadian dollar deposits, **12**•3, **12**•4
  foreign currency deposits, **12**•3, **12**•4
Cash balance at end of year, **1**•5, **1**•12, **1**•14, **2**•5
Cash in hands of collectors and in transit, **12**•3
Cash in transit, **1**•11, **2**•8, **12**•3
Cash versus accruals, **1**•14
Central American Bank for Economic Integration, **7**•31
Change in cash, **1**•5, **1**•14, **2**•5
Changes in accounting policies, **2**•12
Chile, special loan assistance to, **7**•26, **7**•27
China, loan to, **7**•25, **14**•10
Chippewa Band of Kettlepoint, **7**•40, **7**•42, **14**•12
Civil service insurance fund, **8**•23
Classification of financial transactions, **2**•11
Coast Ferries Limited, **7**•35, **7**•36, **14**•11
Colombia, special loan assistance to, **7**•26, **7**•27
Common Fund for Commodities, **7**•31
Common school funds—Ontario and Quebec, **8**•10, **8**•16, **14**•24
Commonwealth Carribean Regional, **7**•31
Commonwealth War Graves Commission, **7**•41, **7**•44, **14**•12
Company stock option, **7**•35, **7**•36
Comparative statements of transactions, **1**
Comprehensive development plan agreement, **7**•20, **7**•24, **14**•9
Congo-Brazzaville, special loan assistance to, **7**•27
Consolidated Computer Incorporated, **7**•35, **7**•37, **14**•11
Construction of multi-purpose exhibition buildings, **7**•40, **7**•41, **14**•12
Contingent liabilities of the Government of Canada, **2**•12, **12**•6
  statement of, **12**•6
Contractors' and other holdbacks, **9**•4
Contractors' security deposits, **8**•11, **8**•19, **14**•24
  bonds, **8**•11
  cash, **8**•11
  certified cheques, **8**•11
Cooperative Energy Corporation, **7**•35, **7**•37, **14**•11
Corporation income tax, **1**•7, **2**•6, **5**•3, **5**•4, **5**•8
Corporation of the City of Montreal, **7**•44
  Atwater Tunnel, **7**•41, **14**•12
  St Remi Tunnel, **7**•41, **14**•12
Cost recoverable technical assistance program, **8**•9, **8**•15, **14**•24
Costa Rica, special loan assistance to, **7**•27
Council for Yukon Indians, **7**•40, **7**•42, **14**•12
Crop reinsurance fund, **8**•23
Crown Assets Disposal Corporation, **7**•18
Crown corporations and agencies
  loans, investments and advances, **1**•11, **2**•8, **5**•6, **7**•3, **7**•45, **14**•8
Crown corporations' surplus moneys, **8**•12, **8**•21
  Atomic Energy of Canada Limited, **8**•12
  Canadian Commercial Corporation, **8**•12
  St Lawrence Seaway Authority, The, **8**•12
Cuba, special loan assistance to, **7**•26
Cultural property, **7**•40, **7**•42, **14**•12
Custodian administration account, **8**•13, **8**•22
Customs Co-operation Council, **7**•29
Customs import duties, **1**•7, **2**•6, **5**•3, **5**•4, **5**•5, **5**•8

D

Damage claims recoverable, North Atlantic Treaty Organization, 7•25, 7•28, 14•10
Debts, obligations and claims written off from the accounts, 13•41
Defence Construction (1951) Limited, 7•18
Defence production loan account, 7•40, 7•43, 14•12
Deficit, 1•5, 1•14
  accumulated, 2•8, 2•12, 12•4, 12•5
  after extraordinary item, 1•5, 2•5, 2•7
  before extraordinary item, 1•5, 2•5, 2•7
De Havilland Aircraft of Canada, Limited, The, 7•33, 7•34, 14•11
Dependants' pension fund—Royal Canadian Mounted Police, 8•23, 8•24, 14•24
  audited financial statement, 8•34
Deposit account
  Consumer and Corporate Affairs, 8•9, 8•14
  Loran C—United States Coast Guard, 8•11, 8•19
  Public Archives, 8•9, 8•14
Deposit and trust accounts, 1•11, 2•9, 6•10, 8•2, 8•8, 8•9, 14•24
Developing countries
  special loan assistance to, 7•25, 7•26, 14•10
Development of export trade, 7•25, 7•27, 7•35, 7•37, 14•10, 14•11
Details of outlays by enveloppe, 4•2
Discount on Treasury bills
  unamortized, 2•9, 9•2, 9•3
Dominica, special loan assistance to, 7•27
Dominican Republic, special loan assistance to, 7•26, 7•27
Donation trust fund, 8•11, 8•19
Donations and bequests, 8•11, 8•18

E

East African Community, special loan assistance to, 7•27
Ecuador, special loan assistance to, 7•27
Education leave costs, 14•7
Egypt, special loan assistance to, 7•26, 7•27
Eldorado Mining and Refining Limited—Unpresented capital stock, 9•4
Eldorado Nuclear Limited, 7•9, 7•14, 7•45, 14•8
Electrical Reduction Co Ltd, 14•13
El Salvador, special loan assistance to, 7•26, 7•27
Employment expansion and development program, 8•9, 8•14
Energy taxes, 1•7, 2•6, 5•4, 5•5, 5•7
Enterprise development program, 7•35, 7•37, 14•11
Envelope and outlays
  detailed information on, 4•2
Envelope and outlays, Estimates and appropriations,
  detailed information on, 4
Eskimo loan fund, 7•40, 7•42, 14•12
Estate fund—Bankruptcy Act, 8•9, 8•14
Estates—Armed services, 8•10, 8•18
Estates fund, 8•12, 8•20
Estimates and appropriations
  detailed information on, 4•7
Eurocan Pulp and Paper Co Ltd, 7•35, 7•38, 14•11
Exchange Fund Account, 1•7, 2•6, 2•14, 5•4, 10•4
  advances, 1•12, 2•8, 5•6, 10•2, 14•13
  assets, 10•3
  audited financial statements, 10•4
Excise duties, 1•7, 2•6, 5•3, 5•4, 5•5, 5•8
Excise tax—Gasoline, 1•7, 2•6, 5•4, 5•5, 5•8
Excise taxes and duties, 1•7, 2•6, 5•3, 5•4, 5•5, 5•7, 5•8
Expenditure, 1•5, 1•8, 1•9, 1•14, 1•15, 1•16, 2•5, 2•7, *see* also Budgetary expenditure
  by department, 2•7
  by function, 6•2, 6•3
  by major function (chart), 6•2
  by major spending department, monthly, 6•12
  by program, 6•4

E—*Concluded*

  by standard object, 6•9
  by type, 6•6, 6•7
  statement of revenue and, 2•6
  under statutory authority, 6•10, 6•11
Export Development Corporation, 1•11, 1•17, 2•8, 5•6, 7•3, 7•6, 7•18, 14•8
  capital stock, 7•4, 7•6
  capital surplus, 7•4, 7•6
  loans, 7•4, 7•6
Extended National Accounts Presentation
  detailed statement of transactions, 1•16, 1•17
  summary statement of transactions, 1•14
Extraordinary item, 1•5, 2•5, 2•7

F

Fair wages suspense accounts, 8•10, 8•17
Fairs, shows and seminars, 8•11, 8•19
Fairs and missions, 8•9, 8•15
Farm Credit Corporation, 1•7, 1•11, 1•17, 2•6, 2•8, 5•4, 5•6, 7•3, 7•6, 7•18, 14•8
  capital stock, 7•4, 7•6
  notes, 7•4, 7•6
Farm syndicates loan fund, 7•4, 7•7
Federal Business Development Bank, 1•11, 1•17, 2•8, 5•6, 7•3, 7•7, 7•18, 14•8
  capital stock, 7•4, 7•7
  loans, 7•4, 7•7
Federal Court
  fees, 8•13, 8•21
  special account, 8•10, 8•17, 14•24
Federal-provincial employment loans program, 7•20, 7•21, 7•22, 7•23, 7•45, 14•8, 14•9, 14•10
Federal-provincial fiscal arrangements, 7•20, 7•21, 7•22, 7•23, 14•8, 14•9, 14•10
Federal Republic of Germany, 8•10
  German army, 8•10
Federal sales tax—Correctional Service, 8•13, 8•22
Fees paid in advance—Importation of foreign cattle, 8•13, 8•21
Financial Administration Act, supplementary information required by the, 13
Financial assistance given to railways by the Government of Canada in 1983-84, 14•3
Financial assistance under budgetary appropriations, 14•2
Financial information regarding Crown corporations, 2•13
Financial requirements (excluding foreign exchange transactions), 1•5, 1•14, 2•5
Financial statements of the Government of Canada, audited, 2
Fines—Indian Act, 8•10, 8•16
Fishing vessel insurance plan, 8•23
Fixed assets, 2•8, 2•12, 12•4
Food and Agriculture Organization, 7•29
Footwear and tanning industries adjustment program, 7•35, 7•38, 14•11
Foreign claims fund, 8•10, 8•16, 14•24
Foreign exchange accounts, 2•8, 5•6, 14•13
  detailed information on, 10, 10•2
Foreign exchange transactions, 1•5, 1•12, 1•14, 2•5
Foreign governments, 8•10, 8•18
Freshwater Fish Marketing Corporation, 7•9, 7•14, 7•18, 14•8

G

Gabon, special loan assistance to, 7•27
General Agreement on Tariffs and Trade, 7•29
Ghana, special loan assistance to, 7•27

G—*Concluded*

- Government Annuities Account, 1•11, 2•9, 6•10, 8•2, 8•8, 14•24
  - audited financial statements, 8•32
- Government controlled corporations
  - loans, investments and advances, 1•11, 2•8, 7•3, 7•33, 14•11
- Government of Canada as an accounting entity, 2•11
- Government of Canada financial interest in Crown corporations, 7•17
- Government of the Northwest Territories, 7•22, 7•24, 14•10
- Government of the Yukon Territory, 7•22, 7•25, 14•10
- Government Telecommunications Agency revolving fund, 14•13
- Government's holdings of unmatured debt, 1•12, 2•9, 5•6, 11•2, 14•13
- Great Lakes Fishery Commission—Lamprey research and control, 8•10, 8•16
- Great Lakes Pilotage Authority, Ltd, 7•19
- Greece, loan to, 7•25, 14•10
- Grenada, special loan assistance to, 7•27
- Groundfish processors, 7•35, 7•38, 14•11
- Guarantee deposits
  - Canadian International Development Agency, 8•9, 8•16
  - Customs and Excise, 8•11, 8•18
  - Energy, Mines and Resources
    - oil and gas, 8•9, 8•14
  - Environment, 8•9, 8•15
  - Fisheries and Oceans, 8•10, 8•16
  - Indian Affairs and Northern Development, 8•10, 8•16
    - reserve resources, 8•10, 8•17, 14•24
    - rotating herds, 8•10, 8•17, 14•24
- Guatemala, special loan assistance to, 7•27
- Gulf Oil Canada Ltd, 14•13
- Guyana, special loan assistance to, 7•27

H

- Haddock fishermen, 7•35, 7•38, 14•11
- Halifax 1917 explosion pension account, 8•10, 8•16, 14•24
- Hamilton Harbour Commissioners, 7•41, 7•44, 14•12
- Health insurance supplementary account, 8•11, 8•18
- Herbert Lott naval trust fund, 8•10, 8•18
- Honduras, special loan assistance to, 7•27
- Hydro-Quebec Research Institute, 7•40, 7•42, 7•45, 14•12

I

- Immigration guarantee fund, 8•9, 8•14
- Importation of Dutch bulbs, 8•13, 8•21
- Importation of foreign cattle, fees paid in advance, 8•13, 8•21
- Imprest account cheques, 9•3
- Imprest accounts, standing advances and authorized loans, 7•40, 7•41, 14•12
- Income tax, 1•7, 2•6, 5•4
- India, special loan assistance to, 7•27
- Indian
  - agencies revenue trust bank accounts, 8•10, 8•17
  - band funds, 8•10, 8•17, 14•24
    - shares and certificates, 8•10, 8•17
  - compensation funds, 8•10, 8•17, 14•24
  - contributions to the subsidy housing program, 8•10, 8•17
  - economic development, 7•40, 7•42, 14•12
  - estate accounts, 8•10, 8•17, 14•24
  - housing assistance, 7•40, 7•43, 14•12
  - moneys suspense account, 8•10, 8•17, 14•24
  - savings accounts, 8•10, 8•17, 14•24
  - special accounts, 8•10, 8•17, 14•24
- Indian Act, fines, 8•10, 8•16
- Indians and Inuit of Quebec, 7•40, 7•43, 14•12
- Indonesia, special loan assistance to, 7•27
- Industrial and regional development program, 7•35, 7•38, 14•11
- Inmates'

I—*Concluded*

  - earnings, 8•11, 8•19
  - trust fund, 8•11, 8•19, 14•24
- Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds, 8•12, 8•20
  - National Defence, 8•12
  - Solicitor General—Royal Canadian Mounted Police, 8•12
  - Supply and Services, 8•12
- Insurance programs, 2•13
- Inter-American Development Bank, 7•29, 7•30, 7•45
  - Fund for Special Operations, 7•31
- Interest
  - accrued, 9•2, 9•3
  - bearing loans, Unemployment Insurance Account, 2•9, 8•2, 14•13
  - due, 9•2, 9•3
  - on bank deposits, 1•7, 2•6, 5•4, 5•6, 14•13
  - on investment *re*: military purchases, 14•13
  - on loans and profit on foreign transactions, 14•13
  - on loans to employees posted abroad, 14•13
  - on sale of irrigated land, 14•13
  - on the public debt, 6•10, 14•16
  - rates, unmatured debt, 11•9
- Interest and matured debt, 1•11, 2•9, 9•2
- Intergovernmental Maritime Consultative Organization, 7•29
- International agencies—Travel account, 8•9, 8•16
- International Atomic Energy Agency, 7•29
- International Bank for Reconstruction and Development, 7•29, 7•30, 7•31
- International Civil Aviation Organization, 7•29
- International development assistance—Loans and subscriptions, 2•14
- International Development Association, 7•29, 7•31
- International Finance Corporation, 7•29, 7•31
- International financial institutions, 7•29, 7•31, 7•45, 14•11
- International Fund for Agriculture Development, 7•31
- International Labour Organization, 7•29
- International Monetary Fund, 7•31
  - notes payable, 1•12, 2•8, 10•2, 10•3
  - subscriptions, 1•12, 2•8, 5•6, 10•2, 10•3, 14•13
- International Natural Rubber Agreement, 7•29, 7•31
- International organizations, 1•11, 2•8, 2•14, 5•6, 7•3, 7•28, 7•29, 7•45, 14•11
- International organizations and associations, 7•29, 7•32, 14•11
- International Tin Council, 7•29, 7•31
- Inuvialuit Development Corporation, 7•40, 7•43, 14•12
- Inuvik General Hospital, 8•11, 8•18
- Investments in Petro-Canada, 8•2
- Investors' indemnity fund, 8•10, 8•16
- Ivory Coast, special loan assistance to, 7•27

J

- Jacques Cartier and Champlain Bridges Incorporated, The, 7•33, 7•34, 14•11
- Jamaica
  - loan for economic assistance, 7•25, 7•26, 14•10
  - special loan assistance to, 7•26, 7•27
- Judges superannuation account, 14•24

K

- Kennedy Round agreement, 7•35, 7•38, 14•11
- Kenya, special loan assistance to, 7•27
- Korea, special loan assistance to, 7•26

L

- Labour Standards suspense account, 8•10, 8•18
- Lakehead Harbour Commission, 7•41, 7•44, 14•12

L—*Concluded*

- Lamprey research and control, Great Lakes Fishery Commission, **8**·10, **8**·16
- Land assurance fund, **8**·10, **8**·17, **14**·24
- Laurentian Pilotage Authority, **7**·19
- Lending institutions, loans, investments and advances to Crown corporations and agencies, **1**·11, **1**·17, **2**·8, **5**·6, **7**·3, **7**·4, **14**·8
- Liabilities, **1**·11, **2**·9, **2**·12
  - contingent, **2**·12, **12**·6
  - other, **1**·11, **2**·9, **9**·2
  - statement of assets and, **2**·8
  - statement of contingent, **12**·6
- Loading ramp, Yarmouth, NS, **7**·20, **7**·24, **14**·9
- Loans and accountable advances, **7**·40, **14**·12
- Loans, investments and advances, **1**·5, **1**·10, **1**·11, **1**·14, **1**·16, **1**·17, **2**·5, **2**·8, **4**·2, **5**·6, **7**·45, **14**·8
  - detailed information on, **7**, **7**·2, **7**·3
- Loans to developing countries, **2**·14
- Locally-engaged contributory pension account, **8**·23, **8**·24
- Loran C—United States Coast Guard—Deposit account, **8**·11, **8**·19
- Losses of money or public property, **13**·54
- Losses of $1,000 or more, **14**·6
- Loto Canada Inc, **7**·9, **7**·15, **7**·18, **14**·8
- Lower Churchill Development Corporation, **7**·35, **7**·38, **14**·11

M

- Mackenzie King trust account, **8**·13, **8**·22, **14**·24
- Madagascar, special loan assistance to, **7**·27
- Mainland Investments Limited, **7**·20, **7**·23, **14**·9
- Malaysia, special loan assistance to, **7**·26, **7**·27
- Malta, special loan assistance to, **7**·27
- Manitoba, Province of
  - loans, investments and advances, **7**·21, **14**·9
- Maritime pollution claims fund, **8**·11, **8**·19, **14**·24
- Market development incentive payments—Alberta, **8**·9, **8**·14
- Marketable bonds, **1**·12, **2**·9, **11**·2, **11**·3, **11**·9, **11**·10
  - payable in Canadian currency, **6**·10, **11**·3, **14**·16
  - payable in foreign currencies, **6**·10, **11**·6, **14**·20
- Matured debt, **9**·2, **9**·3
- Maturity of Government debt, **2**·15, **11**·10
- Mauritania, special loan assistance to, **7**·27
- Medical Research Council—Donations and bequests, **14**·24
- Members of Parliament retiring allowances account, **8**·23, **8**·24, **14**·24
- Mexico, special loan assistance to, **7**·27
- Military purchases, excess funds deposit, **8**·11, **8**·19
  - interest on investment, **5**·6, **14**·13
- Mingan Associates, Ltd, **7**·33, **7**·34
- Miscellaneous departmental accountable advances, **7**·40, **7**·41, **14**·12
- Miscellaneous departmental accountable imprest and standing advances, **7**·40, **7**·41, **14**·12
- Miscellaneous departmental paylist deductions, **9**·4
- Miscellaneous loans, investments and advances, **1**·11, **2**·8, **5**·6, **7**·3, **7**·40, **7**·45, **14**·12
- Miscellaneous other liabilities, **1**·11, **2**·9, **9**·2, **9**·4
- Miscellaneous projects' deposits
  - Energy, Mines and Resources, **8**·9, **8**·15
  - Environment, **8**·9, **8**·15
  - Fisheries and Oceans, **8**·10, **8**·16
- Moneys received after March 31 but applicable to the current year, **12**·3
- Monthly expenditure by major spending department, **6**·12
- Monthly revenue by selected classification, **5**·8
- Montreal Port Corporation, **7**·9, **7**·15, **7**·18, **14**·8
- Montserrat, special loan assistance to, **7**·27
- Morocco, special loan assistance to, **7**·27
- Municipal Development and Loan Board, **1**·17, **7**·20, **7**·21, **7**·22, **7**·23, **14**·8, **14**·9, **14**·10

N

- Nanisivik Mines Ltd, **7**·35, **7**·39
- National accounts transactions, **1**·14, **1**·15, **1**·16
- National Battlefields Commission, The, **7**·18
- National Capital Commission, **7**·9, **7**·15, **7**·18, **14**·8
- National governments including developing countries
  - loans, investments and advances, **1**·11, **2**·8, **5**·6, **7**·3, **7**·25, **7**·45, **14**·10
- National Lottery account, **8**·12, **8**·19
- National Museums of Canada—Trust account, **14**·24
- Native claimants, **7**·40, **7**·43, **14**·12
- NATO, *see* North Atlantic Treaty Organization
- Natural gas and gas liquids tax, **1**·7, **2**·6, **5**·4, **5**·5, **5**·8
- Netherlands, **8**·10
- Net recorded assets, **2**·8
- Net source, **1**·5, **1**·14
  - after extraordinary item, **1**·5, **2**·5
  - before extraordinary item, **1**·5, **2**·5
- New Brunswick Electric Power Commission, **7**·21, **7**·24, **14**·9
- New Brunswick, Province of
  - loans, investments and advances, **7**·21, **14**·9
- Newfoundland and Labrador Development Corporation Limited, **7**·39
  - capital stock, **7**·35, **7**·39, **14**·11
  - loans, **7**·35, **7**·39, **14**·11
- Newfoundland, Province of
  - loans, investments and advances, **7**·20, **14**·8
- Nicaragua, special loan assistance to, **7**·27
- Nigeria, special account, **8**·9, **8**·15
- Nigeria, special loan assistance to, **7**·26, **7**·27
- Non-budgetary appropriations and spending—Annual and statutory, **4**·8
- Non-budgetary transactions, **1**·5, **1**·10, **1**·11, **2**·5
- Non-government agencies, **8**·10, **8**·18
- Non-marketable bonds, **11**·9
- Non-resident income tax, **1**·7, **2**·6, **5**·4, **5**·5, **5**·8
- Non-tax revenue, **1**·7, **2**·6, **5**·4, **5**·6, **5**·7, **5**·8
- North Atlantic Treaty Organization, (NATO), **8**·10, **8**·18
  - damage claims recoverable, **7**·25, **7**·28, **14**·10
  - infrastructure projects, **8**·10
  - other projects, **8**·10
- Northern Canada Power Commission, **5**·6, **7**·15, **7**·18, **14**·8
  - Act, loans under Sections 14 and 15, **7**·9, **7**·15, **7**·16, **7**·45
  - working capital, **7**·9, **7**·16
- Northern Transportation Company Limited, **7**·16, **7**·18, **14**·8
  - capital stock, **7**·9, **7**·16
  - loans, **7**·9, **7**·16
- Northwest Territories
  - loans, investments and advances, **7**·22, **7**·24, **14**·10
- Notes and loans payable in foreign currencies, **1**·12, **2**·9, **6**·10, **11**·2, **11**·8, **11**·9, **11**·10, **14**·22
- Notes payable
  - International Monetary Fund, **2**·8, **10**·2, **10**·3
  - international organizations, **2**·8, **7**·3, **7**·29
- Notes to the financial statements of the Government of Canada, **2**·11
- Nova Scotia, Province of
  - loans, investments and advances, **7**·20, **14**·8
- Nuclear liability reinsurance account, **8**·9, **8**·15

O

- Observations by the Auditor General on the financial statements of the Government of Canada, **3**
- Oil export charges, **1**·7, **2**·6, **5**·4, **5**·5, **5**·8
  - revenue sharing account, **8**·9, **8**·15, **14**·24
- Oil refinery terminal wharf at Come-by-Chance, Newfoundland, **7**·35, **7**·39, **14**·11
- Olympic account, **9**·4
- Ontario, Province of
  - loans, investments and advances, **7**·21, **14**·9

O—*Concluded*

- Opinion of the Auditor General on the financial statements of the Government of Canada, 2·16
- Other accounts reported on the Statement of Assets and Liabilities
  - detailed information on, 12, 12·3
- Other accounts, return on investments, 5·6, 14·13
- Other liabilities, 2·9
  - detailed information on, 9, 9·2
  - miscellaneous, 2·9, 9·2, 9·4
- Other loans, investments and advances, 1·11, 2·8, 5·6, 7·3
- Other miscellaneous information, 14
- Other non-tax revenue, 1·7, 2·6, 5·4, 5·7
- Other return on investments, 1·7, 2·6, 5·4
- Other specified purpose accounts, 2·9, 6·10, 8·2, 8·22, 8·23
- Other tax revenue, 1·7, 2·6, 5·4
- Other transactions, 1·5, 1·10, 1·11, 1·14, 1·16, 1·17, 2·5
- Ottawa Civil Service Recreational Association, 7·40, 7·42, 14·12
- Outlays of departments by envelope, 4·6
- Outlays by envelope,
  - details of, 4·2
- Outstanding cheques, 9·3
- Outstanding cheques and warrants, 1·11, 2·9, 9·2, 9·3

P

- Pacific Pilotage Authority, 7·19
- Pakistan, special loan assistance to, 7·27
- Paraguay, special loan assistance to, 7·27
- Paris Union of the World Intellectual Property Organization, 7·29
- Parliamentary spending authorities, 4·7, 4·8
- Parolees, 7·40, 7·43, 14·12
- Personal income tax, 1·7, 2·6, 5·3, 5·4, 5·8
- Personnel posted
  - abroad, 7·40, 7·41, 14·12
  - in Canada, 7·40, 7·41, 14·12
- Peru, special loan assistance to, 7·26, 7·27
- Petro-Canada, 1·11, 2·8, 7·3, 7·11, 7·18, 14·8
  - capital stock, 7·12
    - common, 7·8
    - preferred, 7·8
  - loans, 7·8, 7·12
- Petro-Canada Enterprises Inc—Unclaimed shares, 8·11, 8·19
- Petroleum and gas revenue tax and incremental oil revenue tax, 1·7, 2·6, 5·4, 5·5, 5·8
- Petroleum compensation charge, 2·6, 5·7
- Pharmaceutical industry development assistance program, 7·35, 7·39, 14·11
- Phillippines, special loan assistance to, 7·27
- Port Alberni Harbour Commission, 7·41, 7·44, 14·12
- Posts abroad, 7·40, 7·41, 14·12
- Prairie farm emergency fund, 8·9, 8·14
- Preface to the audited financial statements of the Government of Canada, 2·2
- Premium and discount on exchange, 2·6, 5·4, 5·7
- Prince Edward Island, Province of
  - loans, investments and advances, 7·20, 14·9
- Private sector enterprises
  - loans, investments and advances, 1·11, 2·8, 5·6, 7·3, 7·35, 7·45, 14·11
- Privileges, licences and permits, 2·6, 5·4, 5·7
- Proceeds from sales, 2·6, 5·4, 5·7
- Promotion of official languages, 8·11, 8·19
- Provinces of Canada, 8·10, 8·18
- Provincial and territorial governments
  - loans, investments and advances, 1·11, 2·8, 5·6, 7·3, 7·20, 7·45, 14·8
- Provincial government securities held by the Canada Pension Plan Investment Fund, 2·9, 8·2, 8·3
- Provincial sales taxes
  - Correctional Service, 8·12, 8·20

P—*Concluded*

  - National Library, 8·12, 8·20
  - Public Archives, 8·12, 8·20
  - Royal Canadian Mounted Police, 8·12, 8·20
- Provincial tax collection agreements account, 1·11, 2·9, 8·2, 8·22
- Provincial workmen's compensation boards, 7·40, 7·43, 14·12
- Provision for compound and bonus interest on Canada savings bonds, 9·2, 9·3
- Provision for valuation, 2·7
- Provision for valuation of certain assets, and for liabilities previously not recorded, 1·5, 2·5, 2·7
- Public officers guarantee account, 8·10, 8·16
- Public Service death benefit account, 8·23, 8·24, 8·25, 14·24
- Public Service Superannuation Account, 1·13, 8·5, 8·6, 14·24

Q

- Quebec, Province of
  - loans, investments and advances, 7·21, 14·9
- Queen's Fellowship fund, 8·13, 8·22, 14·24

R

- Radio Engineering Products Limited, 7·35, 7·39, 14·11
- Receiver General
  - current deposits, 12·3, 12·4
  - special deposits, 12·3, 12·4
- Recorded uncollected interest
  - loans, investments and advances, 7·45
- Reconciliation of outlays for loans, investments and advances to non-budgetary use of appropriations, 4·9
- Refunds of previous years' expenditure, 2·6, 5·4, 5·6
- Regional electrical interconnections, 7·20, 7·21, 7·23, 7·45, 14·8, 14·9
- Regular forces death benefit account, 8·23, 14·24
- Remissions of tax, fee or penalty, 13·2
- Rent from properties, 5·6, 14·13
- Rental of Crown-owned housing, 14·13
- Rentals of public buildings and properties, 14·13
- Report of surplus material disposed of in 1983-84, 14·14
- Retirement fund, 8·23, 8·25
- Return on investments, 1·7, 2·6, 5·4, 5·6, 5·7, 14·8
- Returned soldiers' insurance fund, 8·23, 8·25
- Revenue, 1·5, 1·6, 1·7, 1·14, 1·15, 1·16, 2·5, 2·6, 2·7, *see* also Budgetary revenue
  - by main classification and source, budgetary, 5·4
  - by selected classification, monthly, 5·8
  - credited to appropriations, 2·6, 2·7
  - five year comparative summary (chart), 5·3
  - non-tax, 1·7, 2·6, 5·4, 5·6, 5·7, 5·8
  - revenue and expenditure, statement of, 2·6
  - tax, 1·7, 2·6, 5·4, 5·7
- Revenues credited to appropriations, 5·7
  - by selected classification and source, 5·7
  - by source, 5·7
- Royal Canadian Mint, 5·6, 7·9, 7·16, 7·18, 14·8
  - account, 8·12, 8·21
- Royal Canadian Mounted Police
  - benefit fund, 8·11, 8·19, 14·24
  - dependants' pension fund, 8·23, 8·24, 14·24
    - audited financial statements, 8·34
  - Superannuation Account, 1·13, 8·5, 8·6, 8·7, 14·24

S

- Saint John Harbour Bridge Authority, 7·9, 7·13, 7·35, 7·39, 7·45, 14·8, 14·11

S—*Continued*

St Lawrence Seaway Authority, The, 7·9, 7·16, 7·18, 8·12, 14·8, 14·24
  Crown corporations surplus money's, 8·12
  interest bearing loans, 7·45
St Lucia, special loan assistance to, 7·27
St Vincent, special loan assistance to, 7·27
Ste-Anne's Hospital, 8·12, 8·20
Sales tax, 1·7, 2·6, 5·3, 5·4, 5·5, 5·8
Saskatchewan, Province of
  loans, investments and advances, 7·22, 14·10
Seaway International Bridge Corporation, Ltd, The, 7·18
Security deposits—Bankruptcy Act, 8·9, 8·14
Self-Supporting Airports and Associated Ground Services revolving fund—Transport, 14·13
Senegal, special loan assistance to, 7·26, 7·27
Services and service fees, 2·6, 5·4, 5·7
Settlers and Czech student loans and rentals, 14·13
Share proceeds in trust—Bankruptcy Act, 8·9, 8·14
Shared-cost projects, 8·13, 8·21
Shares in trust—Bankruptcy Act, 8·9, 8·14
Significant accounting policies, 2·11
Sioux Lookout Zone Hospital, 8·11, 8·18
Small Craft Harbours, 14·13
Société Inter-Port de Québec, 7·35, 7·39, 14·11
Soldier Settlement and Veterans' Land Act, 8·13
South Saskatchewan River project—Treasury bills, 7·22, 7·24, 14·20
Special account
  Atomic Energy of Canada Ltd, 8·9, 8·15
  Canadian Commercial Corporation—Hong Kong, 8·9, 8·15
  Federal Court, 8·10, 8·17
  Nigeria, 8·9, 8·15
  Trinidad and Tobago, 8·9, 8·15
Special areas and highways agreement, 7·20, 7·21, 7·22, 7·23, 7·45, 14·8, 14·9, 14·10
Special development loans program, 7·20, 7·21, 7·22, 7·23, 7·45, 14·8, 14·9, 14·10
Special Drawing Rights, 1·12, 2·8, 10·2, 10·3
Special fund
  National Research Council, 8·13, 8·22
Special non-marketable bonds, 6·10, 11·7, 14·22
  issued to the Canada Pension Plan Investment Fund, 1·12, 2·9, 11·2
Special operating account
  National Library, 8·13, 8·22
Special petroleum compensation charge, 1·7
Special program—Economic Assistance, 7·25
Specified purpose accounts, 1·5, 1·10, 1·11, 2·5, 2·9, 2·14, 6·10
  detailed information on, 8, 8·2
Sri Lanka, special loan assistance to, 7·27
Statement of accumulated deficit in terms of total liabilities and net recorded assets, 12·4
Statement of all borrowing transactions on behalf of Her Majesty, 13·53
Statement of assets and liabilities, 2·8
Statement of contingent liabilities, 12·6
Statement of revenue and expenditure, 2·6
Statement of transactions, 1·4, 1·5, 2·5
Statements of transactions, Comparative, 1
Statement of use of appropriations, 2·10
Statistics Canada
  advance payments, 8·11, 8·19
Strathcona trust fund, 14·24
Subscriptions and loans to international organizations, 2·14
Summary of transactions related to superannuation accounts that resulted in charges to budgetary expenditure, 8·5
Summary statement of transactions—Public Accounts presentation, 1·4

S—*Concluded*

Superannuation accounts, 1·11, 1·13, 2·9, 2·14, 6·10, 8·2, 8·4, 8·5
Supplementary information required by the Financial Administration Act, 13
Supplementary Retirement Benefits Account, 1·13, 8·5, 8·7, 14·24
  diplomatic services, 14·24
  judges, 14·24
  lieutenant-governors, 14·24
Supply revolving fund—Interest, 5·6, 14·13
Suspense accounts, 9·4
Swaziland, special loan assistance to, 7·27
Sydney Steel Corporation, 7·35, 7·39, 14·11

T

Tax revenue, 1·7, 2·6, 5·4, 5·7
  per capita, 5·4
Teleglobe Canada, 7·9, 7·16, 7·18, 14·8
Telesat Canada, 7·35, 7·39, 14·11
Temporary deposits received from importers, 8·11, 8·18
Thailand, special loan assistance to, 7·27
Togo, special loan assistance to, 7·27
Tourist Industry Development Sub-Agreements, 14·13
Town of Mount Pearl, 14·13
Town of Oromocto, 7·21, 7·24, 7·40, 7·42, 14·9, 14·12
Town of Oromocto Development Corporation, 7·35, 7·40, 14·11
Transactions internal to the Government, 2·15
Transactions in the Unemployment Insurance Account, 8·8
Translation of foreign currency transactions, 2·12
Travel account, international agencies, 8·9, 8·16
Treasury bill(s), 1·12, 2·9, 6·10, 11·2, 11·7, 11·9, 11·10, 14·22
  average yields at tender, 11·9
  issues and redemptions, 11·8
Trinidad and Tobago, special account, 8·9, 8·15
Trinidad, special loan assistance to, 7·26, 7·27
Trust account
  National Museums of Canada, 8·13, 8·21, 14·24
Trust fund
  National Research Council, 8·13, 8·21
  Natural Sciences and Engineering Research Council, 8·13, 8·22
Tunisia, special loan assistance to, 7·27
Turkey, special loan assistance to, 7·26

U

Unamortized discount on Treasury bills, 2·9, 9·2, 9·3
Unamortized portion of actuarial deficiencies, 2·9, 8·2, 8·5
  Canadian Forces Superannuation Account, 8·5
  Public Service Superannuation Account, 8·5
  Royal Canadian Mounted Police Superannuation Account, 8·5
Unclaimed dividends and undistributed assets
  Bankruptcy Act, 8·9, 8·14
  Canada Business Corporations Act, 8·9, 8·14
  Winding-up Act, 8·9, 8·14
Unclaimed moneys due to Canadian seamen, 8·11, 8·20
Unemployment Insurance Account, 1·11, 1·13, 2·9, 6·10, 8·2, 8·8, 14·24
  audited financial statements, 8·29
  interest bearing loans, 2·9, 8·2
  interest on loans to the, 5·6, 14·13
  transactions in the, 8·8
Unemployment Insurance warrants, 9·3
United Kingdom, 8·10, 14·10
  British army, 8·10
  deferred principal, 7·25, 7·26
  United Kingdom Financial Agreement Act, 1946, The, 7·25, 7·26, 7·45, 14·10

U—*Concluded*

United Nations bonds, 7•29, 14•11
United Nations Educational, Scientific and Cultural Organization, 7•29
United Nations organizations, 7•29
United States Coast Guard—Deposit account, Loran C, 8•11, 8•19
United States of America, 8•10
Unmatured debt
  March 31, from 1980 to 1984 with the average rate of interest thereon, 11•9
  detailed information on, 11, 11•2
  payable in Canadian currency, 2•9, 6•10, 11•2, 14•16
  payable in foreign currencies, 1•12, 2•9, 6•10, 11•2, 14•20
  transactions, 1•5, 1•12, 1•14, 2•5
Uranium Canada, Limited, 7•9, 7•17, 7•18, 14•8
Use of appropriations, statement of, 2•10

V

Valuation of assets and liabilities, 2•12
Vancouver Port Corporation, 7•9, 7•17, 7•18, 14•8
Various Francophone countries, special loan assistance to, 7•27
Veterans administration and welfare trust fund, 8•12, 8•20, 14•24
Veterans care trust accounts, 8•12, 8•20
Veterans' insurance fund, 8•23, 8•25
Veterans' Land Act Fund, 1•17
  advances less allowance for conditional benefits, 1•11, 2•8, 7•3, 7•32
  advances
    loans, investments and advances, 5•6, 7•32, 14•11
  trust account general, 8•13, 8•22
VIA Rail Canada Inc, 7•9, 7•17, 7•19, 14•8

W

War claims fund—World War II, 8•10, 8•16, 14•24
Western grain stabilization account, 8•9, 8•14, 14•24
Winding-up Act—Unclaimed dividends and undistributed assets, 8•9, 8•14
Winter capital projects fund, 7•20, 7•21, 7•22, 7•23, 7•45, 14•8, 14•9, 14•10
World Health Organization, 7•29, 8•11, 8•18

Y

Yukon Territory
  loans, investments and advances, 7•22, 7•25, 14•10
Yukon Territory small business loans, 7•22, 7•25, 7•45, 14•10

Z

Zaire, special loan assistance to, 7•27
Zambia, special loan assistance to, 7•27
Zimbabwe, special loan assistance to, 7•27

Volume
2

Government of Canada
Gouvernement du Canada

Receiver General for Canada
Hon. Harvie Andre, M.P., P.C.

public accounts of canada

1984

Volume II

Details of Expenditures and Revenues

Canada

Government of Canada Gouvernement du Canada

Receiver General for Canada
Hon. Harvie Andre, M.P., P.C.

public accounts of canada

19
84

Volume II

Details of Expenditures and Revenues

Canada

© Minister of Supply and Services Canada 1984

Available in Canada through

Authorized Bookstore Agents
and other bookstores

or by mail from

Canadian Government Publishing Centre
Supply and Services Canada
Ottawa, Canada K1A 0S9

Catalogue No. P 51-1/1984-2E
ISBN 0-660-11655-3

Canada: $24.70
Other Countries: $29.65

Price subject to change without notice

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years. The report also includes the financial statements of those Crown corporations and other bodies whose accounts are maintained separately from the accounts of Canada. The financial year of a number of these corporations and other bodies is the calendar year rather than the fiscal year of the Government.

Format of the Public Accounts

The Public Accounts is produced in three volumes; **Volume I** presents a summary and analysis of the financial transactions of the Government while **Volume III** contains the financial statements of Crown corporations which are permitted by legislation to keep their own accounts.

Volume II presents the financial operations of the Government, segregated by department. It contains financial operations of individual departments and their associated agencies, and additional information and analysis.

(a) Departmental Financial Operations

In a fashion similar to the Estimates, Volume II uses a uniform set of statements to present each department's financial operations. In most respects, the level of detail is the same as in the Estimates and provides the following information:

(i) Use of Appropriations

This is the principal departmental statement. It is a summary of the use by department of both the budgetary and non-budgetary authorities given to them by Parliament in appropriation acts and other statutes. It displays, by program:

—the wording of the relevant appropriations or statutes;

—the amount authorized under each appropriation or statute;

—the total use made during the year of the authorized amounts;

—unexpended balances (amounts lapsed and carried forward) or amounts overexpended; and,

—the total use for the previous year.

(ii) Total Cost of Programs—Budgetary

This table shows the total calculated cost for each program, by adding to net expenditure, the imputed value of services provided by other departments, and of accommodation provided by the reporting department and by the Department of Public Works, and by deducting non-tax receipts credited to revenue.

The total calculated program cost is also reflected in the Estimates and in the Public Accounts in the "Programs by Activity" table.

(iii) Programs by Activity—Budgetary

This is a comparison of budgetary appropriations with actual expenditures and the imputed costs and revenues referred to in *(ii)*. The table displays total program expenditures by activity and type of vote, and total cost of programs by type of vote. It is related to the "Program by Activities" table displayed in the Estimates.

(iv) Grants and Contributions

This table displays details of amounts appropriated for grants and contributions, by class of recipients and by program, and the payments.

(v) Budgetary Expenditure by Program and Standard Object

This table presents net expenditure by standard object and relates to the "Objects of Expenditure" table shown in the Estimates.

(vi) Revenue

Each department displays summary and detailed statements of revenue collected as part of its operations.

(vii) Revolving Funds

The commercial orientation of a revolving fund is reflected in the balance sheet and statement of operations, or income and expenditure, presented each year. A revolving fund's minimum goal is the recovery of cost, and most commercial accounting conventions are used to measure cost.

(viii) Other Organizations

To further the objectives of the Government and of departments, various boards, agencies, commissions and accounts have been created by appropriation acts and other legislation. Financial statements for these organizations and accounts are also shown.

(b) Additional Information and Analysis

Further details of certain outlays are provided, in Volume II, to supplement the statements already presented. This supplementary information includes:

—accounts receivable and deletions (Section 30);

—professional and special services (Section 31);

—construction and acquisition of land, buildings, machinery and equipment (Section 32);

—payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 33);

—selected miscellaneous payments and federal-provincial shared-cost programs (Section 34);

—grants and contributions (Section 35); and,

—miscellaneous statements by department (Section 36).

Summary Tables

The following tables provide summaries of the financial operations contained in the departmental sections.

Table 1 summarizes the appropriations and the use of appropriations. (This statement also appears in Section 2 of Volume I).

Table 2 summarizes by department the budgetary and non-budgetary appropriations and spending made under annual and non-lapsing appropriations and various statutory authorities.

Table 3 summarizes expenditure by department and by standard object.

Table 4 summarizes revenue by department and by main classification.

TABLE 1

STATEMENT OF USE OF APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1984
(in millions of dollars)

Section (Volume II)		Appropriations			Used in the current year	Balances			Used in the previous year
		Current year	Brought forward	Total		Lapsed	Over-expended	Carried forward	
1	Agriculture—Budgetary	1,501	21	1,522	1,255	264	20	23	1,058
	Non-budgetary	**353**	**320**	**673**	**194**	(1)		**479**	**579**
2	Communications—Budgetary	1,475	19	1,494	1,429	45		20	1,576
	Non-budgetary	**23**	**43**	**66**	(1)	(1)		**66**	**–1**
3	Consumer and Corporate Affairs—Budgetary	277		277	269	8			167
4	Economic and Regional Development—Budgetary	29		29	25	4			18
5	Employment and Immigration—Budgetary	5,083		5,083	4,820	263			3,530
	Non-budgetary		**15**	**15**	**3**			**12**	**2**
6	Energy, Mines and Resources—Budgetary	3,688	84	3,772	3,458	294		20	3,048
	Non-budgetary	**28**	**4,512**	**4,540**	**625**	**15**		**3,900**	**527**
7	Environment—Budgetary	930		930	900	30			817
8	External Affairs—Budgetary	2,123	6	2,129	1,972	149		8	1,800
	Non-budgetary	**1,449**	**9,369**	**10,818**	**547**	**73**		**10,198**	**493**
9	Finance—Budgetary	23,923		23,923	23,918	5			22,489
	Non-budgetary	**1,097**	**3,712**	**4,809**	**40**	(1)		**4,769**	**134**
10	Fisheries and Oceans—Budgetary	658		658	609	49			483
	Non-budgetary	**138**	**24**	**162**	**37**			**125**	**6**
11	Governor General—Budgetary	5		5	5	(1)			4
12	Indian Affairs and Northern Development —Budgetary	2,084	15	2,099	2,052	38		9	1,681
	Non-budgetary	**165**	**49**	**214**	**150**	**15**		**49**	**51**
13	Justice—Budgetary	261		261	239	22			217
14	Labour—Budgetary	603		603	598	5			372
	Non-budgetary		**500**	**500**	(1)			**500**	(1)
15	National Defence—Budgetary	7,971		7,971	7,972	16	17		6,992
	Non-budgetary	**36**	**13**	**49**	**1**			**48**	
16	National Health and Welfare—Budgetary	22,580		22,580	22,554	28	2		19,580
	Non-budgetary	**20**		**20**				**20**	
17	National Revenue—Budgetary	1,012		1,012	982	30			900
18	Parliament—Budgetary	182		182	178	4			167
19	Privy Council—Budgetary	88		88	83	5			72
20	Public Works—Budgetary	3,202	52	3,254	2,839	270		145	2,669
	Non-budgetary	**25**	**5,065**	**5,090**	**438**	**11**		**4,641**	**325**
21	Regional Industrial Expansion—Budgetary	1,784		1,784	1,222	458		104	1,157
	Non-budgetary	**–233**	**1,068**	**835**	**–155**	**9**		**981**	**–133**
22	Science and Technology—Budgetary	727		727	693	34			596
23	Secretary of State—Budgetary	2,886	6	2,892	2,858	26		8	2,214
24	Social Development—Budgetary	857		857	856	1			531
	Non-budgetary	**–80**	**459**	**379**				**379**	**1**
25	Solicitor General—Budgetary	1,566		1,566	1,496	70			1,319
	Non-budgetary		(1)	(1)	(1)			(1)	(1)
26	Supply and Services—Budgetary	420	259	679	421	12		246	399
	Non-budgetary		**20**	**20**	**–2**			**22**	**–2**
27	Transport—Budgetary	3,652	85	3,737	3,259	381		97	2,908
	Non-budgetary	**74**	**928**	**1,002**	**57**	(1)		**945**	**46**
28	Treasury Board—Budgetary	599		599	265	334			229
29	Veterans Affairs—Budgetary	1,444		1,444	1,388	56			1,283
	Non-budgetary		**343**	**343**	**–34**			**377**	**–31**
	TOTAL—BUDGETARY	91,610	547	92,157	88,615	2,901	39	680	78,276
	NON-BUDGETARY	**3,095**	**26,440**	**29,535**	**1,901**	**123**		**27,511**	**1,997**

(1) Less than $500,000.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

TABLE 2

APPROPRIATIONS AND EXPENDITURE BY DEPARTMENT FOR THE YEAR ENDED MARCH 31, 1984
(in millions of dollars)

Section (Volume II)		Appropriations			Expenditure			1982-83 Expenditure
		Statutory	Annual	Total	Statutory	Annual	Total	
1	Agriculture—Budgetary	451	1,071	1,522	211	1,044	1,255	1,058
	Non-budgetary	**673**	(1)	**673**	**194**	(1)	**194**	**579**
2	Communications—Budgetary	43	1,451	1,494	24	1,405	1,429	1,576
	Non-budgetary	**66**	(1)	**66**	(1)	(1)	(1)	**–1**
3	Consumer and Corporate Affairs—Budgetary	11	266	277	11	258	269	167
4	Economic and Regional Development— Budgetary	2	27	29	2	23	25	18
5	Employment and Immigration—Budgetary	2,953	2,130	5,083	2,953	1,867	4,820	3,530
	Non-budgetary	**15**		**15**	**3**		**3**	**2**
6	Energy, Mines and Resources—Budgetary	607	3,165	3,772	570	2,888	3,458	3,048
	Non-budgetary	**4,512**	**28**	**4,540**	**613**	**12**	**625**	**527**
7	Environment— Budgetary	53	877	930	53	847	900	817
8	External Affairs—Budgetary	175	1,954	2,129	167	1,805	1,972	1,800
	Non-budgetary	**8,748**	**2,070**	**10,818**	**168**	**379**	**547**	**493**
9	Finance—Budgetary	23,826	97	23,923	23,826	92	23,918	22,489
	Non-budgetary	**4,808**	**1**	**4,809**	**39**	**1**	**40**	**134**
10	Fisheries and Oceans—Budgetary	32	626	658	32	577	609	483
	Non-budgetary	**138**	**24**	**162**	**39**	**–2**	**37**	**6**
11	Governor General—Budgetary	1	4	5	1	4	5	4
12	Indian Affairs and Northern Development—Budgetary	38	2,061	2,099	30	2,022	2,052	1,681
	Non-budgetary		**214**	**214**		**150**	**150**	**51**
13	Justice—Budgetary	91	170	261	91	148	239	217
14	Labour—Budgetary	350	253	603	350	248	598	372
	Non-budgetary	**500**		**500**	(1)		(1)	(1)
15	National Defence—Budgetary	639	7,332	7,971	639	7,333	7,972	6,992
	Non-budgetary		**49**	**49**		**1**	**1**	
16	National Health and Welfare—Budgetary	21,636	944	22,580	21,636	918	22,554	19,580
	Non-budgetary	**20**		**20**				
17	National Revenue—Budgetary	112	900	1,012	112	870	982	900
18	Parliament—Budgetary	55	127	182	55	123	178	167
19	Privy Council—Budgetary	10	78	88	10	73	83	72
20	Public Works—Budgetary	414	2,840	3,254	269	2,570	2,839	2,669
	Non-budgetary	**5,065**	**25**	**5,090**	**425**	**13**	**438**	**325**
21	Regional Industrial Expansion—Budgetary	219	1,565	1,784	115	1,107	1,222	1,157
	Non-budgetary	**793**	**42**	**835**	**–172**	**17**	**–155**	**–133**
22	Science and Technology—Budgetary	18	709	727	18	675	693	596
23	Secretary of State—Budgetary	2,276	616	2,892	2,268	590	2,858	2,214
24	Social Development—Budgetary	1	856	857	1	855	856	531
	Non-budgetary	**355**	**24**	**379**				**1**
25	Solicitor General—Budgetary	180	1,386	1,566	180	1,316	1,496	1,319
	Non-budgetary	(1)		(1)	(1)		(1)	(1)
26	Supply and Services—Budgetary	298	381	679	52	369	421	399
	Non-budgetary	**20**		**20**	**–2**		**–2**	**–2**
27	Transport—Budgetary	777	2,960	3,737	680	2,579	3,259	2,908
	Non-budgetary	**928**	**74**	**1,002**	**–17**	**74**	**57**	**46**
28	Treasury Board—Budgetary	5	594	599	5	260	265	229
29	Veterans Affairs—Budgetary	18	1,426	1,444	18	1,370	1,388	1,283
	Non-budgetary	**343**		**343**	**–34**		**–34**	**–31**
	TOTAL—BUDGETARY	55,291	36,866	92,157	54,379	34,236	88,615(2)	78,276
	NON-BUDGETARY	**26,984**	**2,551**	**29,535**	**1,256**	**645**	**1,901**(3)	**1,997**

---

(1) Less than $500,000.

(2) Represents total departmental expenditure.

(3) Represents total use of non-budgetary authorities.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

TABLE 3

EXPENDITURE BY STANDARD OBJECT FOR THE YEAR ENDED MARCH 31, 1984

Section (Volume II)		Salaries and wages	Other personnel costs	Transportation and communications	Information	Professional and special services	Rentals	Purchased repair and upkeep
		(1)	(1)	(2)	(3)	(4)	(5)	(6)
		$	$	$	$	$	$	$
1	Agriculture	360,874,744	55,776,694	26,334,280	3,858,190	38,896,760	5,678,347	4,641,506
2	Communications	199,636,512	31,145,255	138,983,364	7,814,562	72,170,311	14,260,567	5,925,727
3	Consumer and Corporate Affairs	80,329,720	11,483,000	9,771,345	3,846,102	22,771,609	538,154	1,173,939
4	Economic and Regional Development	14,450,885	2,313,934	1,918,559	1,000,724	3,115,631	993,159	136,766
5	Employment and Immigration	709,165,610	121,092,332	82,359,048	26,595,900	589,434,057	87,288,273	12,240,085
6	Energy, Mines and Resources	199,263,454	26,968,029	21,278,503	8,421,350	105,703,164	11,457,527	5,978,121
7	Environment	368,496,988	57,636,453	45,631,614	8,889,154	94,181,136	26,680,304	24,039,994
8	External Affairs	241 607,760	59,866,086	75,723,026	15,907,118	51,184,081	57,792,923	17,054,101
9	Finance	62,850,981	9,790,590	7,868,892	3,902,061	18,870,676	1,363,533	856,746
10	Fisheries and Oceans	199,275,974	32,254,713	27,117,807	5,313,279	71,354,785	24,960,854	24,181,489
11	Governor General	2,718,654	512,897	584,032	47,023	267,542	83,358	15,781
12	Indian Affairs and Northern Development	191,478,450	36,371,963	36,908,833	2,501,445	207,666,300	19,170,069	12,505,891
13	Justice	122,977,455	9,461,491	12,373,426	13,185,737	18,969,256	939,548	585,507
14	Labour	29,670,684	43,100,685	3,147,471	1,437,517	10,179,999	417,869	149,117
15	National Defence	3,125,476,591	585,052,386	310,299,562	17,267,996	302,485,695	47,362,075	448,391,591
16	National Health and Welfare	271,129,903	50,308,707	59,542,775	8,511,600	71,304,011	3,810,599	5,459,475
17	National Revenue	757,851,213	114,611,346	66,703,807	4,253,693	25,112,879	14,610,424	6,023,279
18	Parliament	102,055,060	22,950,346	16,527,694	13,493,258	5,242,577	3,129,658	919,142
19	Privy Council	41,377,955	5,632,000	7,369,801	6,127,194	11,155,212	1,300,555	705,282
20	Public Works	255,560,976	38,415,306	23,042,896	3,804,583	140,051,408	326,229,483	174,612,090
21	Regional Industrial Expansion	102,902,439	16,521,770	17,133,327	30,464,052	34,520,869	1,493,267	1,227,586
22	Science and Technology	129,055,090	18,659,205	12,039,986	5,138,000	53,730,962	5,234,970	5,581,299
23	Secretary of State	181,783,990	26,499,579	13,454,678	6,978,798	33,584,243	4,061,695	2,035,571
24	Social Development	4,279,012	622,000	502,814	45,189	511,759	58,815	115,962
25	Solicitor General	1,056,454,789	171,247,885	85,639,362	1,480,064	113,539,711	22,384,589	32,915,201
26	Supply and Services	427,828,278	65,300,580	194,178,843	82,040,695	82,620,260	42,934,307	12,017,300
27	Transport	716,961,377	128,620,268	84,600,266	4,567,536	204,767,448	14,658,879	90,911,891
28	Treasury Board	39,307,827	225,922,124	1,028,141	1,880,528	8,454,863	186,544	36,251
29	Veterans Affairs	113,174,582	17,169,000	15,401,796	1,132,418	114,517,449	2,243,217	3,333,377
	Total(1)	10,107,996,953	1,985,306,624	1,397,465,948	289,905,766	2,506,364,653	741,323,562	893,770,067

---

(1) Represents total departmental expenditure.

Utilities, materials and supplies	Construction and acquisition of land, buildings and works	Construction and acquisition of machinery and equipment	Grants, contributions and other transfer payments	Public debt charges	All other expenditure	Total standard objects	*Less:* revenues credited to the votes	Net expenditure	Section (Volume II)
(7)	(8)	(9)	(10)	(11)	(12)	(1)-(12)	(13)		
$	$	$	$	$	$	$	$	$	
49,828,758	28,023,580	23,003,362	670,519,191		957,251	1,268,392,663	13,197,568	1,255,195,095	1
20,986,558	1,406,807	16,149,624	172,394,695		906,689,422	1,587,563,404	158,844,066	1,428,719,338	2
2,765,271		5,143,122	131,242,745		180,558	269,245,565		269,245,565	3
476,861		420,509	395,300		4,871	25,227,199		25,227,199	4
10,366,086		16,922,910	1,299,598,531		2,717,643,646	5,672,706,478	853,072,000	4,819,634,478	5
16,626,503	382,503	35,469,416	4,372,518,634		413,377,854	5,217,445,058	1,759,861,604	3,457,583,454	6
49,976,902	62,698,174	38,286,875	143,546,488		6,980,237	927,044,319	27,326,161	899,718,158	7
26,576,344	19,387,820	21,461,534	1,251,740,229		151,728,387	1,990,029,409	17,740,613	1,972,288,796	8
24,492,542		2,175,339	5,647,179,078	18,146,282,269	322,460	23,925,955,167	7,567,950	23,918,387,217	9
51,950,242	97,534,745	42,937,652	27,868,365		5,243,896	609,993,801	957,273	609,036,528	10
743,059		98,295				5,070,641		5,070,641	11
27,214,824	68,979,174	6,268,302	1,441,707,212		2,932,907	2,053,705,370	2,224,424	2,051,480,946	12
3,071,854		2,815,779	53,857,037		689,144	238,926,234		238,926,234	13
822,046		555,500	39,833,771		484,280,923	613,595,582	15,674,516	597,921,066	14
1,170,922,048	100,479,633	1,793,839,855	354,552,840		27,734,803	8,283,865,075	311,624,252	7,972,240,823	15
58,398,642	33,786,519	16,870,050	21,990,331,421		11,062,041	22,580,515,743	26,453,104	22,554,062,639	16
30,899,220	2,629,072	20,829,538	45,199		359,078	1,043,928,748	61,705,000	982,223,748	17
4,092,184		7,112,814	1,742,360		228,505	177,493,598		177,493,598	18
2,078,684		1,397,948	5,810,979		17,827	82,973,437		82,973,437	19
132,757,601	433,005,317	16,225,441	248,802,817		1,797,206,981	3,589,714,899	751,102,114	2,838,612,785	20
2,568,554		3,425,454	822,612,046		189,161,435	1,222,030,799		1,222,030,799	21
31,989,414	34,664,563	39,205,483	368,486,611		41,177	703,826,760	10,383,969	693,442,791	22
5,414,556		3,479,578	2,589,824,722		3,639,736	2,870,757,146	12,863,731	2,857,893,415	23
116,530		201,005			850,001,105	856,454,191		856,454,191	24
115,581,692	126,161,340	57,377,238	22,506,862		31,429,367	1,836,718,100	341,107,156	1,495,610,944	25
126,363,557		17,719,046	475,545		32,909,351	1,084,387,762	663,204,631	421,183,131	26
167,606,195	169,156,485	194,251,240	1,011,310,884		1,126,720,516	3,914,132,985	654,858,081	3,259,274,904	27
299,862		72,048	611,126		7,933,731	285,733,045	20,924,003	264,809,042	28
15,864,202	524,554	2,528,023	1,101,194,759		1,166,112	1,388,249,489		1,388,249,489	29
2,150,850,791	1,178,820,286	2,386,242,980	43,770,709,447	18,146,282,269	8,770,643,321	94,325,682,667	5,710,692,216	88,614,990,451	

TABLE 4

REVENUE BY MAIN CLASSIFICATION FOR THE YEAR ENDED MARCH 31, 1984

Section (Volume II)		Tax revenue	Return on investments	Refunds of previous years' expenditure
		$	$	$
1	Agriculture		444,186,821	2,173,842
2	Communications		3,000,000	1,940,459
3	Consumer and Corporate Affairs			1,352,044
4	Economic and Regional Development			1,191,379
5	Employment and Immigration		414,603	6,134,227
6	Energy, Mines and Resources	214,827,662	58,054,595	84,111,772
7	Environment			1,554,280
8	External Affairs		88,440,647	50,956,165
9	Finance	1,102,667	2,956,915,469	2,727,378
10	Fisheries and Oceans		3,083,220	1,603,249
11	Governor General			1,000
12	Indian Affairs and Northern Development	142	40,175,992	7,321,733
13	Justice			1,324,508
14	Labour			8,721
15	National Defence		952,813	7,944,447
16	National Health and Welfare			8,070,891
17	National Revenue	50,453,207,238	101,001	4,084,807
18	Parliament			275,316
19	Privy Council			340,435
20	Public Works		965,729,189	8,120,161
21	Regional Industrial Expansion		90,417,018	33,442,336
22	Science and Technology			1,527,749
23	Secretary of State			20,915,340
24	Social Development		1,362,360	
25	Solicitor General		24,192	2,485,019
26	Supply and Services		35,236,876	662,959
27	Transport		44,688,918	23,323,457
28	Treasury Board			70,893
29	Veterans Affairs		13,883,322	2,083,205
	Total	50,669,137,709	4,746,667,036	275,747,772

Services and service fees	Privileges, licences and permits	Proceeds from sales	Bullion and coinage	Premium and discount on exchange	Other non-tax revenue	Total	Section (Volume II)
$	$	$	$	$	$	$	
52,834,915	1,137,994	12,925,753			290,973	513,550,298	1
2,309,034	39,318,027	28,079			618,413	47,214,012	2
5,760,201	23,525,339				4,686,097	35,323,681	3
					4,542,421	5,733,800	4
8,112					8,041,870	14,598,812	5
1,630,564	6,333,680	3,967,589			11,360,902	380,286,764	6
8,634,941	14,217,782	1,807,746			5,107,645	31,322,394	7
400,434	10,482,925	11,962			19,543,784	169,835,917	8
14,672,379			55,700,293	18,973,370	2,623,361	3,052,714,917	9
936,884	10,444,317	2,758,521			3,858,493	22,684,684	10
						1,000	11
757,194	5,674,582	982,948			1,222,329	56,134,920	12
200,243		29,196			3,010,413	4,564,360	13
45		3,468			89,097	101,331	14
					15,819,658	24,716,918	15
38,348,911	8,825	267,739			39,316,638	86,013,004	16
7,348,544	237,496	2,188,175			18,440,017	50,485,607,278	17
4,813	9,925	1,047			120,551	411,652	18
		1,928			1,964,019	2,306,382	19
4,403,119	11,602	14,017,083			38,375,266	1,030,656,420	20
265,082					2,114,259	126,238,695	21
					60,107	1,587,856	22
420,006	1,994,648				6,594,261	29,924,255	23
					14,147	1,376,507	24
1,714,371	3,267,985	17,073,171			401,633	24,966,371	25
1,106,369		15,638,712			2,870,194	55,515,110	26
5,356	1,696,043	185,237			22,400,840	92,299,851	27
405		18,296			1,722,050	1,811,644	28
10,171,410		1,118,328			1,895,676	29,151,941	29
151,933,332	118,361,170	73,024,978	55,700,293	18,973,370	217,105,114	56,326,650,774	

VOLUME II

LIST OF SECTIONS

1. **Agriculture—**
    - Department
    - Canadian Dairy Commission
    - Canadian Livestock Feed Board
    - Canagrex
    - Farm Credit Corporation
2. **Communications—**
    - Department
    - Canada Council
    - Canadian Broadcasting Corporation
    - Canadian Film Development Corporation
    - Canadian Radio-television and Telecommunications Commission
    - National Arts Centre Corporation
    - National Film Board
    - National Library
    - National Museums of Canada
    - Public Archives
    - Social Sciences and Humanities Research Council
3. **Consumer and Corporate Affairs—**
    - Department
    - Restrictive Trade Practices Commission
    - Standards Council of Canada
4. **Economic and Regional Development—**
    - Ministry of State
    - Northern Pipeline Agency
5. **Employment and Immigration—**
    - Department
    - Canada Employment and Immigration Commission
    - Immigration Appeal Board
6. **Energy, Mines and Resources—**
    - Department
    - Atomic Energy Control Board
    - Atomic Energy of Canada Limited
    - National Energy Board
    - Petro-Canada
    - Petro-Canada International Assistance Corporation
7. **Environment**
8. **External Affairs—**
    - Department
    - Canadian Commercial Corporation
    - Canadian International Development Agency
    - Export Development Corporation
    - International Development Research Centre
    - International Joint Commission
9. **Finance—**
    - Department
    - Auditor General
    - Insurance
    - Tariff Board
10. **Fisheries and Oceans—**
    - Department
    - Canadian Saltfish Corporation
    - Freshwater Fish Marketing Corporation
11. **Governor General**
12. **Indian Affairs and Northern Development—**
    - Department
    - Northern Canada Power Commission
13. **Justice—**
    - Department
    - Canadian Human Rights Commission
    - Commissioner for Federal Judicial Affairs
    - Federal Court of Canada
    - Law Reform Commission of Canada
    - Offices of the Information and Privacy Commissioners of Canada
    - Supreme Court of Canada
    - Tax Court of Canada
14. **Labour—**
    - Department
    - Canada Labour Relations Board
    - Canada Post Corporation
    - Canadian Centre for Occupational Health and Safety
15. **National Defence**
16. **National Health and Welfare—**
    - Department
    - Medical Research Council
17. **National Revenue—**
    - Customs and Excise
    - Taxation
18. **Parliament—**
    - The Senate
    - House of Commons
    - Library of Parliament
19. **Privy Council—**
    - Department
    - Canadian Intergovernmental Conference Secretariat
    - Chief Electoral Officer
    - Commissioner of Official Languages
    - Economic Council of Canada
    - Public Service Staff Relations Board
20. **Public Works—**
    - Department
    - Canada Mortgage and Housing Corporation
    - National Capital Commission
21. **Regional Industrial Expansion—**
    - Department
    - Cape Breton Development Corporation
    - Federal Business Development Bank
    - Foreign Investment Review Agency
22. **Science and Technology—**
    - Ministry of State
    - National Research Council of Canada
    - Natural Sciences and Engineering Research Council
    - Science Council of Canada
23. **Secretary of State—**
    - Department
    - Advisory Council on the Status of Women
    - Public Service Commission
    - Status of Women—Office of the Co-ordinator
24. **Social Development—**
    - Ministry of State
    - Canada Development Corporation
    - Canada Development Investment Corporation
    - Canadair Limited
    - The de Havilland Aircraft of Canada, Limited

LIST OF SECTIONS—*Concluded*

25. **Solicitor General—**
    - Department
    - Correctional Service
    - National Parole Board
    - Royal Canadian Mounted Police

26. **Supply and Services—**
    - Department
    - Royal Canadian Mint
    - Statistics Canada

27. **Transport—**
    - Department
    - Air Canada
    - Canadian Transport Commission

28. **Treasury Board—**
    - Secretariat
    - Comptroller General

29. **Veterans Affairs**

30. **Accounts Receivable and Deletions**

31. **Professional and Special Services**

32. **Construction and Acquisition**

33. **Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments**

34. **Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs**

35. **Grants and Contributions**

36. **Miscellaneous Statements by Department**

37. **Index**

SECTION 1

1983-84
PUBLIC ACCOUNTS

Agriculture

Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Canagrex
Farm Credit Corporation

CONTENTS

	Page
Programs' objectives	1.3
Use of appropriations	1.4
Total cost of programs—Budgetary	1.8
Programs by activity—Budgetary	1.9
Grants and contributions	1.11
Budgetary expenditure by program and standard object	1.14
Revenue	1.15
Appendices	1.16

AGRICULTURE

Department

Objectives

ADMINISTRATION PROGRAM*

—To provide overall direction and administrative support services for the Department.

AGRI-FOOD DEVELOPMENT PROGRAM*

—To stimulate the development of the agri-food industry, to provide for a dependable and adequate supply of food at reasonable prices to consumers and to ensure stable and equitable returns to producers and processors.

AGRI-FOOD REGULATION AND INSPECTION PROGRAM

PROGRAM

—To ensure the continued supply of safe, high quality, nutritious food for the domestic and export trade.

RACE TRACK SUPERVISION REVOLVING FUND

—To protect the pari-mutuel betting public associated with horse racing.

CANADIAN GRAIN COMMISSION PROGRAM

—To provide quality assurance of Canadian grain in domestic and export markets in the interests of Canadian agriculture.

Canadian Dairy Commission

Objective

—To achieve a sound, healthy and viable dairy industry.

Canadian Livestock Feed Board

Objective

—To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and in British Columbia.

Canagrex

Objective

—To promote, facilitate and engage in the export of agricultural and food products from Canada.

Farm Credit Corporation

Objective

—To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

---

* Includes the transfer of the Prairie Farm Rehabilitation Administration, as well as part of other votes, from the former Department of Regional Economic Expansion (PC 1983-609 dated March 3, 1983).

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	ADMINISTRATION PROGRAM	
	Budgetary	
1	Program expenditures	$ 44,561,000
	1a To authorize the transfer of $424,100 from Regional Economic Expansion Vote 1 of the Main Estimates 1983-84 for the purposes of this Vote and to provide a further amount of	47,000
	1b	1,457,500
	Transfer from: Regional Economic Expansion Vote 1	424,100
	TB Vote 10(1)	132,710
	TB Vote 30(1)	375,000
Stat	Minister of Agriculture—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	AGRI-FOOD DEVELOPMENT PROGRAM	
	Budgetary	
5	Operating expenditures, including the costs of publishing departmental research papers as supplements to the "Canadian Entomologist" and to authorize the payment of commissions for services provided in accordance with the Western Grain Stabilization Act	$ 203,900,000
	5a To authorize the transfer of $31,399,899 from Regional Economic Expansion Vote 1 of the Main Estimates 1983-84 for the purposes of this Vote	1
	5b	7,210,000
	5c (a) Pursuant to Section 22 of the Financial Administration Act, to authorize the Minister on behalf of Her Majesty in right of Canada to guarantee an amount up to but not exceeding in the aggregate $5,500,000, in accordance with the terms and conditions outlined in the Financial Agreement between Canada and the provinces of Manitoba, Saskatchewan and Alberta, the Canada Co-operative Credit Society and the Canada Co-operative Implements Limited dated the 15th day of March 1982; and (b) to authorize the transfer of $6,499,999 from Agriculture Vote 25, and $1,000,000 from Agriculture Vote 30, Appropriation Act No. 2, 1983-84 for the purposes of this Vote	1
	Transfer from: Regional Economic Expansion Vote 1	31,399,899
	Vote 25	6,499,999
	Vote 30	1,000,000
	TB Vote 10(1)	1,316,667
10	Capital expenditures	$ 33,320,000
	10a To authorize the transfer of $7,228,000 from Regional Economic Expansion Vote 5 of the Main Estimates 1983-84 for the purposes of this Vote and to provide a further amount of	2,864,000
	Transfer from Regional Economic Expansion Vote 5	7,228,000
15	The grants listed in the Estimates and contributions	$ 342,787,700
	15a To authorize the transfer of $7,359,000 from Regional Economic Expansion Vote 10 of the Main Estimates 1983-84 for the purposes of this Vote and to provide a further amount of	4,300,000
	15b	25,399,000
	15c	86,630,000
	Transfer from: Regional Economic Expansion Vote 10	7,359,000
	TB Vote 10(1)	5,156,019
Stat	Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Agricultural Stabilization Act, as amended	
	Total annual authorized limit in accordance with Section 12(3) of the Act, as amended	
Stat	Contributions to the provinces under the Crop Insurance Act	
Stat	Loan guarantees under the Farm Improvement Loans Act	
Stat	Interest payments and guarantees under the Advance Payments for Crops Act	
Stat	Grants to meet initial operating and establishment expenses for each agency established under the Farm Products Marketing Agencies Act	
	Total authorized limit in accordance with Section 29(2) of the Act	$ 1,000,000
	Total authority used up to the end of the 1982-83 fiscal year	300,000
	Unused authorized limit as of April 1, 1983	
Stat	Contributions to employee benefit plans	
Stat	Payments to co-operative associations, processors or selling agencies under the Agricultural Products Co-operative Marketing Act	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Non-budgetary	
L16a	Loans in accordance with agreements entered into with the provinces with the approval of the Governor in Council, for the development of community and industrial infrastructure, to authorize the transfer of $25,999 from Regional Economic Expansion Vote L15 of the Main Estimates 1983-84. (As previously provided in Appropriation Act No. 2, 1982-83)	$ 1
	L16b (As previously provided in Appropriation Act No. 2, 1983-84). (Gross)	100,000
	Transfer from Regional Economic Expansion Vote L15. (Gross)	25,999
	AGRI-FOOD REGULATION AND INSPECTION PROGRAM	
	Budgetary	
20	Operating expenditures and contributions	$ 165,182,000
	20a	2,000,000
	20b	664,000
	Transfer from TB Vote 10(1)	507,854
25	Capital expenditures	$ 15,550,000
	Less: transfer to Vote 5	6,499,999
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
46,997,310		46,997,310		46,997,310	46,316,360	680,950		41,584,767
39,100	1,875	40,975		40,975	40,975			38,725
3,626,000	410,000	4,036,000		4,036,000	4,036,000			3,719,500
50,662,410	***411,875***	***51,074,285***		***51,074,285***	***50,393,335***	***680,950***		***45,342,992***
251,326,567		251,326,567		251,326,567	240,502,781	10,823,786		220,831,366
43,412,000		43,412,000		43,412,000	39,947,904	3,464,096		28,164,737
471,631,719		471,631,719		471,631,719	490,987,477	(19,355,758)		349,709,704
25,000,000	(25,000,000)							
	250,000,000	250,000,000		250,000,000	12,400,038	237,599,962		2,579,113
145,000,000	(11,036,816)	133,963,184		133,963,184	133,963,184			142,190,787
2,500,000	(5,486)	2,494,514		2,494,514	2,494,514			1,343,181
12,000,000	(7,691,806)	4,308,194		4,308,194	4,308,194			6,931,706
200,000	(200,000)							
	700,000	700,000		700,000			700,000	
21,412,000	3,109,000	24,521,000		24,521,000	24,521,000			22,451,804
6,900,000	(91,942)	6,808,058		6,808,058	6,808,058			
	140	140		140	140			
979,382,286	***209,783,090***	***1,189,165,376***		***1,189,165,376***	***955,933,290***	***232,532,086***	***700,000***	***774,202,398***
126,000		***126,000***		***126,000***	***111,600***	***14,400***		***956,292***
168,353,854		168,353,854	20,893,095	189,246,949	162,597,345	5,756,509	20,893,095	154,589,780
9,050,001		9,050,001		9,050,001	7,665,998	1,384,003		7,265,132
17,645,000	1,994,000	19,639,000		19,639,000	19,639,000			18,610,700
	167	167		167	167			
195,048,855	***1,994,167***	***197,043,022***	***20,893,095***	***217,936,117***	***189,902,510***	***7,140,512***	***20,893,095***	***180,465,612***

Use of Appropriations—*Concluded*

Vote	Program	
	AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND	
Stat	Estimates 1983-84	
	Total program—Budgetary	
	CANADIAN GRAIN COMMISSION PROGRAM	
	Budgetary	
30	Program expenditures and contribution	$ 35,423,700
	Less: transfer to Vote 5	1,000,000
Stat	Salaries of the commissioners	
Stat	Salary of the supervisor over the Winnipeg Commodity Exchange (Grain Futures Act)	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Subtotal—Budgetary	
	Non-budgetary	
	CANADIAN DAIRY COMMISSION	
	Budgetary	
35	Program expenditures	
	Non-budgetary	
Stat	The Canadian Dairy Commission Act, Section 16. At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraph 9(1) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the commissions power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, Appropriation Act No. 4, 1975, shall not exceed $300,000,000. (Net)	
	CANADIAN LIVESTOCK FEED BOARD	
	Budgetary	
40	Operating expenditures	
45	Contributions	
	Total program—Budgetary	
	Non-budgetary	
Stat	The Livestock Feed Assistance Act, Section 17. The Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to make advances to the Board on such terms and conditions as may be agreed upon, the total amount of advances outstanding at any time shall not exceed $50,000,000, and Section 16 establishes the Canadian Livestock Feed Board Account, no payment under Subsection (2) of which shall exceed: (a) the amount by which $10,000,000 exceeds the balance of the Account, and (b) any amount advanced under Section 17. (Net)	
	CANAGREX	
	Budgetary	
50c	Payment to Canagrex	
	FARM CREDIT CORPORATION	
	Non-budgetary	
Stat	The Farm Credit Act. Section 12. At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate $225,000,000 and the money paid constitutes the capital of the Corporation. (Net) Section 13. The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation and the principal of loans made to the Corporation shall not at any time exceed twenty-five times the capital of the Corporation. (Net)	
	Loans for lending to farmers and subscription to capital under the Farm Credit Act	
Stat	The Farm Syndicates Credit Act, Section 8. The Minister of Finance may, on the requisition of the Corporation and upon terms and conditions approved by the Governor in Council, make advances out of the Consolidated Revenue Fund to the Corporation for the purpose of making loans under this Act, any such advance shall not be greater than the amount by which $25,000,000 exceeds the balance of the Farm Syndicates Loan Fund. (Net)	
	Loans for lending to farm syndicates under the Farm Syndicates Credit Act	
	Total program—Non-budgetary	
	Total—Budgetary	
	Non-budgetary	

---

[1] Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
(889,000)	*889,000*		*305,266*	*305,266*	*(1,177,349)*		*1,482,615*	*1,524,402*
194,159,855	***2,883,167***	***197,043,022***	***21,198,361***	***218,241,383***	***188,725,161***	***7,140,512***	***22,375,710***	***181,990,014***
34,423,700		34,423,700		34,423,700	32,790,552	1,633,148		30,965,228
172,200	17,597	189,797		189,797	189,797			183,854
55,100	5,646	60,746		60,746	60,746			57,492
3,720,000	421,000	4,141,000		4,141,000	4,141,000			3,772,600
	46	46		46	46			25,830
38,371,000	***444,289***	***38,815,289***		***38,815,289***	***37,182,141***	***1,633,148***		***35,005,004***
1,262,575,551	213,522,421	1,476,097,972	21,198,361	1,497,296,333	1,232,233,927	241,986,696	23,075,710	1,036,540,408
126,000		126,000		126,000	111,600	14,400		956,292
6,103,000		***6,103,000***		***6,103,000***	***5,475,085***	***627,915***		***5,578,465***
			36,003,842	***36,003,842***	***(184,662,158)***		***220,666,000***	***183,997,320***
1,484,000		1,484,000		1,484,000	1,300,616	183,384		1,141,632
16,700,000		16,700,000		16,700,000	15,485,466	1,214,534		14,337,146
18,184,000		***18,184,000***		***18,184,000***	***16,786,082***	***1,397,918***		***15,478,778***
			60,000,000	***60,000,000***			***60,000,000***	
700,000		***700,000***		***700,000***	***700,000***			
			58,967,000	58,967,000	23,900,000		35,067,000	23,185,000
	352,508,218	352,508,218	156,070,888	508,579,106	356,732,724		151,846,382	372,071,966
470,700,000	(470,700,000)							
			9,233,665	9,233,665	(2,398,952)		11,632,617	(808,952)
1,000,000	(1,000,000)							
471,700,000	***(119,191,782)***	***352,508,218***	***224,271,553***	***576,779,771***	***378,233,772***		***198,545,999***	***394,448,014***
1,287,562,551	213,522,421	1,501,084,972	21,198,361	1,522,283,333	1,255,195,094	244,012,529	23,075,710	1,057,597,651
471,826,000	(119,191,782)	352,634,218	320,275,395	672,909,613	193,683,214	14,400	479,211,999	579,401,626

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1983-84	50,393	439,130		2,618	644	(385,475)
	1982-83	45,343	365,547		2,435	567	(317,202)
AGRI-FOOD DEVELOPMENT	1983-84	955,933	28,324	8,732	9,760	5,085	951,186
	1982-83	774,203	23,098	7,792	9,860	4,620	773,377
AGRI-FOOD REGULATION AND INSPECTION	1983-84	189,903	9,239	794	6,604	3,637	191,699
	1982-83	180,466	8,976	811	6,303	3,161	181,765
AGRI-FOOD REGULATION AND INSPECTION—RACE TRACK SUPERVISION REVOLVING FUND	1983-84	(1,177)					(1,177)
	1982-83	1,524					1,524
CANADIAN GRAIN COMMISSION	1983-84	37,182	36,734			670	1,118
	1982-83	35,005	33,799			603	1,809
	1983-84	1,232,234	513,427	9,526	18,982	10,036	757,351
	1982-83	1,036,541	431,420	8,603	18,598	8,951	641,273
CANADIAN DAIRY COMMISSION	1983-84	5,475	6			196	5,665
	1982-83	5,578	14			170	5,734
CANADIAN LIVESTOCK FEED BOARD	1983-84	16,786	117			66	16,735
	1982-83	15,479	36			49	15,492
CANAGREX	1983-84	700					700
	1982-83						
Total	1983-84	1,255,195	513,550	9,526	18,982	10,298	780,451
	1982-83	1,057,598	431,470	8,603	18,598	9,170	662,499

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Management and administration	43,619	43,470	1,071	769	99	98	44,789	44,337
Information services	4,588	4,385					4,588	4,385
Strategic planning and evaluation	1,696	1,671	1				1,697	1,671
	49,903	49,526	1,072	769	99	98	51,074	50,393
Less: receipts credited to revenue		439,130						439,130
Add: accommodation provided without charge by Public Works	2,618	2,618					2,618	2,618
other services provided without charge by other departments	644	644					644	644
Total cost of program	53,165	(386,342)	1,072	769	99	98	54,336	(385,475)
AGRI-FOOD DEVELOPMENT PROGRAM								
Management and administration	48,095	49,014	5,118	6,763	2,587	2,555	55,800	58,332
Research on natural resources	20,863	19,658	1,479	1,084	72	70	22,414	20,812
Research on production development	115,177	111,311	24,617	21,019	20,832	20,586	160,626	152,916
Research and information related to processing, distributing, retailing and consumer concerns	7,585	7,629	2,888	3,153	11	11	10,484	10,793
Market development and economic analysis	13,888	12,793	37	94	15,787	14,180	29,712	27,067
Farm and regional policy development and economic analysis	15,105	12,183	954	430	33,796	28,149	49,855	40,762
International development assistance	1,346	1,219			667	627	2,013	1,846
Income stabilization, loans and advisory services	17,565	16,047			789,895	579,179	807,460	595,226
Prairie farm rehabilitation	36,224	35,169	8,319	7,405	6,259	5,605	50,802	48,179
	275,848	265,023	43,412	39,948	869,906	650,962	1,189,166	955,933
Less: receipts credited to revenue	16,337	28,324					16,337	28,324
Add: accommodation provided without charge by this department	8,732	8,732					8,732	8,732
accommodation provided without charge by Public Works	9,760	9,760					9,760	9,760
other services provided without charge by other departments	5,085	5,085					5,085	5,085
Total cost of program	283,088	260,276	43,412	39,948	869,906	650,962	1,196,406	951,186
AGRI-FOOD REGULATION AND INSPECTION PROGRAM								
Management and administration	15,536	16,604	289	812	23,057	392	38,882	17,808
Research and advisory services	17,815	17,966	4,532	2,797	53	26	22,400	20,789
Inspection and protection of crops, livestock and farm input supplies	51,215	49,326	3,249	3,080	3,901	3,480	58,365	55,886
Market maintenance	37,477	37,734	824	656	57		38,358	38,390
Inspection and control of facilities and food products	59,775	56,709	156	321			59,931	57,030
	181,818	178,339	9,050	7,666	27,068	3,898	217,936	189,903
Less: receipts credited to revenue	7,728	9,239					7,728	9,239
Add: accommodation provided without charge by this department	794	794					794	794
accommodation provided without charge by Public Works	6,604	6,604					6,604	6,604
other services provided without charge by other departments	3,637	3,637					3,637	3,637
	185,125	*180,135*	*9,050*	*7,666*	*27,068*	*3,898*	*221,243*	*191,699*
AGRI-FOOD REGULATION AND INSPECTION PROGRAM--RACE TRACK SUPERVISION REVOLVING FUND								
Administration	2,728	1,246	2	2			2,730	1,248
Pari-mutuel supervision	2,362	2,362	47	47			2,409	2,409
Race surveillance	7,915	7,915					7,915	7,915
Surveillance research	438	438	11	11			449	449
	13,443	11,961	60	60			13,503	12,021
Less: receipts credited to the Fund	13,198	13,198					13,198	13,198
	245	*(1,237)*	*60*	*60*			*305*	*(1,177)*
Total cost of program	185,370	178,898	9,110	7,726	27,068	3,898	221,548	190,522
CANADIAN GRAIN COMMISSION PROGRAM								
Administration	1,806	1,795	444	60			2,250	1,855
Grain inspection	17,741	17,352	515	703			18,256	18,055
Grain weighing	9,727	9,010	143	52	73	73	9,943	9,135
Grain testing and research	4,482	4,348	372	366	4	3	4,858	4,717
Elevator and grain documentation	3,489	3,332	19	88			3,508	3,420
	37,245	35,837	1,493	1,269	77	76	38,815	37,182
Less: receipts credited to revenue	29,782	36,734					29,782	36,734
Add: other services provided without charge by other departments	670	670					670	670
Total cost of program	8,133	(227)	1,493	1,269	77	76	9,703	1,118

Programs by Activity—Budgetary—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures
CANADIAN DAIRY COMMISSION								
Administration	6,088	5,410	15	65			6,103	5,475
Less: receipts credited to revenue		6						6
Add: other services provided without charge by other departments	196	196					196	196
Total cost of program	6,284	5,600	15	65			6,299	5,665
CANADIAN LIVESTOCK FEED BOARD								
Feed freight equalization	444	429	8	35	16,100	15,089	16,552	15,553
Supply and price stability	1,006	822	26	15	600	396	1,632	1,233
	1,450	1,251	34	50	16,700	15,485	18,184	16,786
Less: receipts credited to revenue		117						117
Add: other services provided without charge by other departments	66	66					66	66
Total cost of program	1,516	1,200	34	50	16,700	15,485	18,250	16,735
CANAGREX	700	700					700	700

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Contributions			
Management and administration			
Summer Youth Employment Program	51	50	23
New Employment Expansion and Development (NEED) Program—Federal projects	48	48	
	99	***98***	***23***
AGRI-FOOD DEVELOPMENT PROGRAM			
Grants			
Management and administration			
Agriculture research in universities and other scientific organizations in Canada	1,326	1,326	1,325
Expenditures not required for the current year			100
Research on production development			
Royal Agricultural Winter Fair, Toronto	100	100	100
Grant to Canadian Western Agribition, Regina	100	100	100
Le Salon international de l'agriculture et de l'alimentation	50	50	50
Canadian Council on 4-H Clubs	45	45	36
Canadian National Livestock Records	50	50	50
Grant to Federated Women's Institutes of Canada	20	10	20
Canadian Plowing Council	10	10	10
Grant to le Conseil québécois des programmes nationaux 4-H	14	14	
Expenditures not required for the current year			13
Market development and economic analysis			
Agencies established under the Farm Products Marketing Agencies Act	700		
Grants to assist in the marketing of agricultural products	20	17	20
Grant to Canadian Horticultural Council	30	30	9
International development assistance			
Expenditures not required for the current year			60
	2,465	*1,752*	*1,893*
Contributions			
Management and administration			
Canadian Agricultural Research Council	64	64	60
New Employment Expansion and Development (NEED) Program—Federal projects	1,197	1,165	
Expenditures not required for the current year			16
Research on natural resources			
Canada's fee for membership in the International Commission on Irrigation and Drainage	3	3	3
New Employment Expansion and Development (NEED) Program—Federal projects	69	67	
Expenditures not required for the current year			233
Research on production development			
Class "A" and class "B" fairs, winter and spring fairs and special fairs	2,164	2,261	2,047
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	139	102	110
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	240	240	240
Canada's fee for membership in the International Society for Horticultural Science	3	2	2
Producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	750	723	741
Canadian National Livestock Records	230	230	
Contribution for the construction, extension or improvement of exhibition facilities at the Canadian Western Agribition	4,300	4,300	
Contribution to Western Grains Research Foundation	9,067	9,067	
Contribution to Organization for Economic Cooperation and Development	39	39	
Summer Youth Employment Program	621	583	922
New Employment Expansion and Development (NEED) Program—Federal projects	2,890	2,660	
Research and information related to processing, distributing, retailing and consumer concerns			
Summer Youth Employment Program	11	11	
Market development and economic analysis			
Canada Grains Council	90	89	90
Contribution to a market promotion organization to promote the sale of Canadian seed potatoes	191	130	76
Contribution to Canadian commercial organizations, industry associations, universities and institutes for the purpose of stimulating improvements in the marketing of Canadian agricultural and food products	250	247	348
Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act	4,308	4,308	6,932
Contributions to producer groups towards the cost of construction of regular cold storages, frost free, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council	3,390	2,551	3,000
Payments to co-operative associations, processors or selling agencies under the Agricultural Products Co-operative Marketing Act	6,808	6,808	
Expenditures not required for the current year			2,000

Grants and Contributions—*Continued*
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
Farm and regional policy development and economic analysis			
Contributions related to developmental opportunities undertaken in respect of economic and socio-economic development in the agri-food sector:			
Federal development strategy for Prince Edward Island	2,611	1,010	824
Initiatives under the authority of the general development agreements	17,362	15,847	16,653
Initiatives undertaken in special areas	2,036	721	
Contribution to apple growers for the purpose of compensating for frost damage and for the re-establishment of the production capabilities of commercial orchards	10,400	9,184	
New Employment Expansion and Development (NEED) Program—Federal projects	455	455	
Summer Youth Employment Program	12	12	
Contribution to Les Serres A.M. Dion Ltée, Québec, for establishment of a tissue culture micropropagation laboratory for apple tree seedlings production	120	120	
Contribution for emergency funding for Mersea Township, Essex County (Ontario)—Dyke protection	800	800	
International development assistance			
Agriculture Canada's fee for membership in the International Dairy Federation—Canada	15	14	27
Commonwealth Agricultural Bureau	652	613	650
Income stabilization, loans and advisory services			
Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act	389,100	418,514	298,552
Feed Freight Assistance Adjustment Fund—Contributions to producers, producer groups, agricultural industry groups, research institutes, universities and provinces in accordance with federal-provincial agreements with the provinces of Quebec, Ontario and British Columbia to develop and implement programs to encourage and improve feed production, marketing, handling, storage and use of both feed grains and forage	4	4	2,477
Payments under the Farm Loans Interest Rebate Act I and II	10,999	10,348	3,426
Canada Safety Council in support of National Farm Safety Week	4	4	4
Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act	250,000	12,400	2,579
Contributions to the provinces under the Crop Insurance Act	133,963	133,963	142,191
Loan guarantees under the Farm Improvement Loans Act	2,495	2,495	1,343
Contribution to reimburse Western grain producers for a loss in revenue resulting from Canadian Wheat Board sales of specified feed grains at corn competitive prices	500	7	8,000
Contribution to the provinces of Manitoba, Saskatchewan and Alberta under federal-provincial agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl	2,530	1,144	797
Contribution for BC Surplus Red Wine Decolorization Program	300	300	
Expenditures not required for the current year			50
Prairie farm rehabilitation			
Contributions to the provinces of Manitoba and Saskatchewan for groundwater and drought-proofing investigations and studies for long-term strategy and economic development	659	538	981
Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan and Alberta for the development of dependable water supplies	5,600	5,067	5,488
	867,441	*649,210*	*500,862*
	869,906	***650,962***	***502,755***

AGRI-FOOD REGULATION AND INSPECTION PROGRAM

Contributions

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
Management and administration			
Canada's fee for membership in the Office international des épizooties	42	33	41
Canadian Veterinary Medical Association	5	4	3
In accordance with an agreement entered into with the provinces of New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland, payments to the Province of Prince Edward Island toward the cost of design and construction of a veterinary science teaching facility at Charlottetown, Prince Edward Island	1,960	198	
Contribution under Special Employment Initiatives Program to establish a seed processing, marketing and crop development plant in Southwestern Ontario	57	57	
Contribution to University of Guelph, Ontario, Veterinary College	100	100	
Small Farm Development Program	20,893		
Expenditures not required for the current year			210
Research and advisory services			
New Employment Expansion and Development (NEED) Program—Federal projects	27	26	
Summer Youth Employment Program	26		
Inspection and protection of crops, livestock and farm input supplies			
Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act	3,283	2,853	1,402
Contributions to the provinces in accordance with the Regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	140	89	96
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	10		
Compensation in accordance with the terms of the Pesticide Residue Compensation Act and Plant Quarantine Act	10		
New Employment Expansion and Development (NEED) Program—Federal projects	202	202	
Contribution to the Veterinary Infectious Disease Organization to assist in the sponsorship of the Fourth International Symposium on Neonatal Diarrhea	10	10	
Contribution to Reid Collins Nurseries Ltd. of Langley, BC in compensation for the destruction of seedlings lost to terminal crook disease	117	117	
Summer Youth Employment Program	129	209	91
Market maintenance			
Summer Youth Employment Program	57		
Expenditures not required for the current year			712
	27,068	***3,898***	***2,555***

Grants and Contributions—*Concluded*

(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
CANADIAN GRAIN COMMISSION PROGRAM			
Contributions			
Grain weighing			
Contribution to the Cargill Grain Company Limited for the design, installation of a grain weighing monitoring system	45	45	45
Contribution to the Pioneer Grain Terminal Limited for the installation of a grain weighing monitoring system	28	28	
Grain testing and research			
Canada's fee for membership in the International Association for Cereal Chemistry	4	3	4
Expenditures not required for the current year			2
	77	*76*	*51*
	897,150	655,034	505,384
CANADIAN LIVESTOCK FEED BOARD			
Contributions			
Feed freight equalization			
Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	16,100	15,089	13,758
Supply and price stability			
Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills	600	396	515
Expenditures not required for the current year			64
	16,700	*15,485*	*14,337*
Total	913,850	670,519	519,721

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

			Agri-Food Regulation and Inspection							
STANDARD OBJECT	Administration Program	Agri-Food Development Program	Program	Race Track Supervision Revolving Fund	Canadian Grain Commission Program	Subtotal	Canadian Dairy Commission	Canadian Livestock Feed Board	Canagrex	Total
(1) Salaries and wages	29,191	171,919	135,851	2,725	27,866	367,552	2,224	822		370,598
	28,955	**165,901**	**133,437**	**2,725**	**26,989**	**358,007**	**2,144**	**722**	**2**	**360,875**
	26,381	*153,709*	*125,940*	*2,647*	*25,269*	*333,946*	*1,890*	*678*		*336,514*
(1) Other personnel costs	4,148	25,090	20,197	396	4,397	54,228	289	116		54,633
	4,294	**25,810**	**20,576**	**396**	**4,362**	**55,438**	**229**	**110**		**55,777**
	4,143	*25,182*	*20,635*	*365*	*4,279*	*54,604*	*194*	*94*		*54,892*
(2) Transportation and communications	4,873	11,220	10,022	376	1,800	28,291	457	207		28,955
	4,540	**9,921**	**9,298**	**376**	**1,601**	**25,736**	**410**	**177**	**12**	**26,335**
	4,022	*8,822*	*8,985*	*423*	*1,379*	*23,631*	*394*	*147*		*24,172*
(3) Information	1,684	1,939	118		113	3,854	128	90		4,072
	1,032	**2,236**	**304**		**153**	**3,725**	**94**	**38**	**1**	**3,858**
	1,221	*1,610*	*79*	*1*	*93*	*3,004*	*113*	*33*		*3,150*
(4) Professional and special services	6,569	22,667	5,160	8,145	212	42,753	2,676	78		45,507
	4,600	**18,754**	**4,896**	**8,145**	**149**	**36,544**	**2,261**	**52**	**40**	**38,897**
	4,175	*16,797*	*5,013*	*8,095*	*190*	*34,270*	*2,486*	*56*		*36,812*
(5) Rentals	639	2,656	663	123	1,879	5,960	232	74		6,266
	444	**2,381**	**635**	**123**	**1,827**	**5,410**	**185**	**80**	**2**	**5,677**
	509	*2,236*	*584*	*107*	*1,723*	*5,159*	*189*	*61*		*5,409*
(6) Purchased repair and upkeep	676	3,271	1,064	24	272	5,307	15	6		5,328
	812	**2,450**	**1,121**	**24**	**206**	**4,613**	**25**	**4**		**4,642**
	938	*2,502*	*1,256*	*27*	*209*	*4,932*	*18*	*4*		*4,954*
(7) Utilities, materials and supplies	1,999	38,053	8,718	176	703	49,649	65	47		49,761
	2,249	**38,577**	**8,126**	**176**	**577**	**49,705**	**62**	**60**	**2**	**49,829**
	1,979	*34,365*	*8,263*	*218*	*595*	*45,420*	*89*	*48*		*45,557*
(8) Construction and acquisition of land, buildings and works	854	28,166	4,574		395	33,989				33,989
	747	**23,814**	**3,140**		**322**	**28,023**				**28,023**
		15,458	*2,083*		*249*	*17,790*				*17,790*
(9) Construction and acquisition of machinery and equipment	340	14,158	4,476	60	1,098	20,132	15	34		20,181
	2,606	**14,861**	**4,441**	**61**	**919**	**22,888**	**65**	**50**		**23,003**
	1,946	*10,709*	*5,029*	*81*	*939*	*18,704*	*134*	*15*		*18,853*
(10) Grants, contributions and other transfer payments	99	869,906	27,068		77	897,150		16,700		913,850
	98	**650,962**	**3,898**		**76**	**655,034**		**15,485**		**670,519**
	23	*502,755*	*2,555*		*51*	*505,384*		*14,337*		*519,721*
(12) All other expenditures	2	121	25	1,478	3	1,629	2	10	700	2,341
	16	**266**	**31**	**(5)**	**1**	**309**		**8**	**641**	**958**
	6	*58*	*44*		*29*	*137*	*71*	*6*		*214*
(1-12) Total	51,074	1,189,166	217,936	13,503	38,815	1,510,494	6,103	18,184	700	1,535,481
	50,393	**955,933**	**189,903**	**12,021**	**37,182**	**1,245,432**	**5,475**	**16,786**	**700**	**1,268,393**
	45,343	*774,203*	*180,466*	*11,964*	*35,005*	*1,046,981*	*5,578*	*15,479*		*1,068,038*
(13) *Less:* revenues credited to the vote				13,198		13,198				13,198
				13,198		**13,198**				**13,198**
				10,440		*10,440*				*10,440*
Total net expenditures	51,074	1,189,166	217,936	305	38,815	1,497,296	6,103	18,184	700	1,522,283
	50,393	**955,933**	**189,903**	**(1,177)**	**37,182**	**1,232,234**	**5,475**	**16,786**	**700**	**1,255,195**
	45,343	*774,203*	*180,466*	*1,524*	*35,005*	*1,036,541*	*5,578*	*15,479*		*1,057,598*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

DEPARTMENT

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Return on investments	444,186,821	369,184,949
Refunds of previous years' expenditure	2,064,054	1,989,300
Services and service fees	52,834,914	45,168,456
Privileges, licences and permits	1,137,994	5,978,938
Proceeds from sales	12,912,957	8,463,174
Other non-tax revenue	290,973	635,092
Total	513,427,713	431,419,909

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Lending institutions—		
Farm Credit Corporation—Interest	408,135,196	
All other—		
Canadian Dairy Commission—Interest	30,956,800	
Other—		
Provincial and territorial governments—		
Agricultural service centres—		
Interest—		
Manitoba	1,760,069	
Saskatchewan	784,777	
South Saskatchewan River project—		
Interest—		
Saskatchewan	467,834	
Miscellaneous—		
Construction of multi-purpose exhibition buildings—Interest	2,053,028	
Other accounts—		
Interest on sale of irrigated land	29,117	444,186,821
Refunds of previous years' expenditure:		
Administration Program	22,936	
Agri-Food Development Program—		
Research Branch	22,194	
Prairie Farm Rehabilitation Administration	286,583	
Regional Development and International Affairs Branch	429,108	
Agri-Food Regulation and Inspection Program	33,880	
Marketing and Economics Branch	764,761	
Canadian Grain Commission Program	74,084	
Adjustment to prior year's Payables at Year End (PAYE)	430,508	2,064,054
Services and service fees:		
Agri-Food Development Program—		
Research Branch—		
Block heater service to private users	8,227	
Miscellaneous	2,713	
Prairie Farm Rehabilitation Administration	8,304,024	
Regional Development and International Affairs Branch—		
Record of performance	2,082,656	
Miscellaneous	170	10,397,790
Agri-Food Regulation and Inspection Program—		
Registration fees	2,203	
Recovery of overtime costs from packers	2,932,483	
Meat inspection—Charges to province	837,603	
Recovery of overtime—Import and export inspection	381,095	
Fruit and vegetable inspection	462,805	
Seed inspection	67,002	
Field crop inspection	114,948	
Record of performance	149,887	
Recovery of animal care	9,020	
Quarantine charges	42,594	
Seed testing	230,185	
Registration	5,280	
Blood typing	455,255	
Ship inspection	229,880	
Miscellaneous	10,898	5,931,138
Canadian Grain Commission Program—		
Inspection	20,675,517	
Overtime	688,430	
Express charges	24,695	
Registration	1,672,978	
Cancellation of warehouse receipts	1,662,735	
Weighing	11,363,345	
Overtime	414,334	
Miscellaneous	3,952	36,505,986
		52,834,914
Privileges, licences and permits:		
Rentals from employees and others occupying dwellings on government properties	591,538	
Licences and permits	546,456	1,137,994
Proceeds from sales:		
Agri-Food Development Program—		
Research Branch—		
Animals and animal products	3,854,055	
Plants and plant products	201,916	
Prairie Farm Rehabilitation Administration	521,925	
Regional Development and International Affairs—		
Animals and animal products	155,632	
Tags and seals	1,885	
Miscellaneous	3,221	
Marketing and Economics Branch—		
Miscellaneous products	7,068,970	11,807,604
Agri-Food Regulation and Inspection Program—		
Animals and animal products	558,707	
Other plants and plant products	447,739	
Tags and seals	45,752	
Miscellaneous	2,756	1,054,954
Canadian Grain Commission Program—		
Grain samples		50,399
		12,912,957
Other non-tax revenue:		
Agri-Food Development Program—		
Prairie Farm Rehabilitation Administration	37,945	
Agri-Food Regulation and Inspection Program—		
Marketing and Economics Branch	9,988	
Interest charges on account	150,212	
Canadian Grain Commission Program	2,629	
Provincial share of operating costs in respect of joint accommodation	88,101	
Miscellaneous—Operating	2,098	290,973

CANADIAN DAIRY COMMISSION

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	5,553	13,968

CANADIAN LIVESTOCK FEED BOARD

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	104,235	20,485
Proceeds from sales	12,797	15,772
Total	117,032	36,257

Appendix 1

Agricultural Products Board

AUDITOR'S REPORT

THE HONOURABLE RALPH FERGUSON, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the statement of operations of the Agricultural Products Board for the year ended March 31, 1984. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Board for the year ended March 31, 1984 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 29, 1984

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Expenditure		
Purchases		
Raspberries	4,840,000	
Turkeys	1,850,900	6,481
Peaches	1,804,254	
Apple juice	1,500,000	
Pears	1,476,997	
Onions	707,214	387,211
Grapes	224,397	218,944
Strawberries	132,474	
Tomatoes	31,114	7,360,125
Processed fruit	14,097	1,492,750
Prune-Plums	2,183	14,034
Sour cherries		638,838
	12,583,630	10,118,383
Administration expenses	64,661	76,206
	12,648,291	10,194,589
Revenue		
Sales		
Tomatoes	3,141,768	
Turkeys	1,977,961	202,028
Grapes	773,945	458,588
Sour cherries	432,979	1,907,490
Canned vegetables	300,000	
Onions	168,606	99,893
Processed fruit	117,887	
Prune-Plums	93,729	68,841
Strawberries	62,095	
	7,068,970	2,736,840
Interest on accounts receivable	150,212	187,315
	7,219,182	2,924,155
Net expenditure	5,429,109	7,270,434
Provided for by:		
Parliamentary appropriation		
Agriculture Vote 5	12,631,440	10,173,541
Revenue credited to the Consolidated Revenue Fund	(7,219,182)	(2,924,155)
Government departments which provided services without charge	16,851	21,048
	5,429,109	7,270,434

Approved:

A. E. PROULX
Secretary

G. I. TRANT
Chairman

Appendix 1—*Concluded*

Agricultural Products Board—*Concluded*

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1984

1. Authority and objective

The Board which was established in 1951 and operates under the authority of the Agricultural Products Board Act, consists of a chairman and two members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale of surplus commodities in times of depressed markets.

2. Accounting policies

Expenditure is recorded on an accrual basis.

An estimated amount for services provided without charge by Government departments is included in administration expenses.

Revenue is recorded on a cash basis, consistent with that followed by departments of the Government of Canada, and is credited directly to the Consolidated Revenue Fund.

3. Accounts receivable

Accounts receivable of the Board as at March 31, were:

	1984	1983
	$	$
Current	3,576,382	1,013,529
Long-term	3,573,391	4,073,321
	7,149,773	5,086,850

4. Inventories

Inventories of the Board as at March 31, at cost:

	1984	1983
	$	$
1983 Bulk frozen raspberries	4,840,000	
1982 Canned tomatoes (Note 5)	3,153,504	7,360,125
1983 Canned peaches	1,804,254	
1983 Canned pears	1,476,997	
1982 Canned processed fruit	434,409	1,215,085
1983 Bulk frozen strawberries	38,294	
1983 Canned prune-plums		61,771
	11,747,458	8,636,981

5. Subsequent event

On May 28, 1984 the Board requested inspection of its 1982 Canned tomato inventory by Agriculture Canada. Results of this inspection indicate that some of the inventory has seriously deteriorated. The reduction in inventory value cannot be reasonably estimated at present.

Appendix 2

Agricultural Stabilization Board

AUDITOR'S REPORT

THE HONOURABLE RALPH FERGUSON, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the statement of expenditure of the Agricultural Stabilization Board for the year ended March 31, 1984. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Board for the year ended March 31, 1984 in accordance with the accounting policies set out in Note 2 to the financial statement applied, except for the change in the method of accounting for payments by the Canadian Dairy Commission on behalf of the Board as explained in Note 4 to the financial statement, on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 29, 1984

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Payments for the benefit of producers of industrial milk and cream made by the Canadian Dairy Commission on behalf of the Board (Note 4)	347,575,918	295,000,000
Deficiency payments to producers		
Apples	20,379,377	1,248,197
White beans	19,548,002	
Soybeans	10,902,570	1,634,405
Wheat	10,800,000	
Sugar beets	5,926,951	
Carrots	4,700,000	
Cucumbers	4,382,774	288,724
Cabbages	2,000,000	
Onions	1,200,000	
Corn	1,016,481	22,086
Pears	718,948	
Rutabagas	600,000	
Sour cherries	291,237	1,582,361
Wool	253,018	
Lambs	216,349	456,057
Prunes	143,816	
Apricots	126,460	
Tomatoes	118,075	337,768
Hogs	14,034	466,566
Potatoes		94,974
	83,338,092	6,131,138
	430,914,010	301,131,138
Administration expenses		
Salaries and benefits	1,518,595	1,390,567
Data processing	346,355	359,870
Accommodation	273,725	268,903
Accounting services	57,634	11,052
Professional and special services	15,738	18,299
Other	128,546	95,412
	2,340,593	2,144,103
Total expenditure	433,254,603	303,275,241
Provided for by: (Note 3)		
Parliamentary appropriations—		
Granted	413,011,624	302,469,117
Overexpended (Note 4)	19,355,758	
Government departments which provided services without charge	887,221	806,124
	433,254,603	303,275,241

Approved:

A. E. PROULX
Secretary

G. I. TRANT
Chairman

Appendix 2—*Concluded*

Agricultural Stabilization Board—*Concluded*

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1984

1. Authority and objectives

The Board which was established in 1957 and operates under the authority of the Agricultural Stabilization Act, consists of three members appointed by the Governor in Council.

The objectives of the Board are to stabilize the prices of agricultural commodities in order to assist the industry of agriculture to realize fair returns for its labour and investment and to maintain a fair relationship between prices received by farmers and the costs of goods and services that they buy.

2. Accounting policies

Expenditure is recorded on an accrual basis in conformity with the Government of Canada accounting policy for recording Payables at Year End.

Employee termination benefits are recorded on a cash basis.

An estimated amount for services provided without charge by Government departments is included in administration expenses.

3. Financing

Payments by the Canadian Dairy Commission on behalf of the Board and deficiency payments to producers are provided for by:

	1984	1983
	$	$
Agricultural—Agri-Food Development Program		
Vote 15—Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provisions of the Agricultural Stabilization Act		
—Granted	399,155,800	298,552,025
—Overexpended (Note 4)	19,355,758	
Statutory—Payments to producers for named commodities pursuant to the minimum provisions of the Agricultural Stabilization Act	12,402,452	2,579,113
	430,914,010	301,131,138
Administration expenses are provided for by:		
Agricultural Vote 5—Operating expenditures	1,453,372	1,337,979
Government departments which provided services without charge	887,221	806,124
	2,340,593	2,144,103
	433,254,603	303,275,241

4. Accounting change

To conform to the Government of Canada accounting policy to record payables at year end, the Board has decided in 1984 to change prospectively its accounting policy for payments by the Canadian Dairy Commission on behalf of the Board from the cash basis to the accrual basis. As a result, amounts reported for the year ended March 31, 1984 for payments by the Canadian Dairy Commission on behalf of the Board and total expenditure are $37,675,918 greater than if the cash basis had continued to be used.

This change has caused the Department of Agriculture to overexpend Vote 15 by $19,355,758. This overexpenditure will be financed by the 1984-85 appropriation.

Appendix 3

Canadian Grain Commission

AUDITOR'S REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION

I have examined the statement of operations of the Canadian Grain Commission for the year ended March 31, 1984. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Commission for the year ended March 31, 1984 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor general of Canada

Ottawa, Canada
July 31, 1984

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Revenue		
Service fees	36,505,986	33,526,197
Rentals		102,750
Licences	94,917	100,790
Grain sales	50,399	48,131
Other	82,250	20,727
	36,733,552	33,798,595
Expenditure		
Operating		
Salaries and employees benefits	31,994,389	30,126,883
Rentals—Facilities	1,676,579	1,574,026
Rentals—Equipment	150,249	149,121
Travel and relocation	985,558	846,089
Materials and supplies	441,235	335,717
Communications	317,447	275,498
Postage and cartage	294,478	257,162
Printing and stationery	128,123	253,698
Purchased repair service	205,615	208,586
Professional and special services	125,971	190,324
Publications	145,985	86,813
Other	117,953	90,732
	36,583,582	34,394,649
Capital	1,268,513	1,187,894
	37,852,095	35,582,543
Cost of operations	1,118,543	1,783,948
Provided for by:		
Parliamentary appropriations (Note 3)	37,182,095	34,979,543
Revenue credited directly to the Consolidated Revenue Fund	(36,733,552)	(33,798,595)
Government departments which provided services without charge	670,000	603,000
	1,118,543	1,783,948

Approved by:

H.D. POUND
Chief Commissioner

R. KULLMAN
Senior Financial Officer

NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1984

1. Authority and objectives

The Canadian Grain Commission was established under Section 3 of the Canada Grain Act (1970) to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets.

2. Accounting policies

Revenue

Revenue is recorded on a cash basis in accordance with Government of Canada accounting policies. Revenue is credited directly to the Consolidated Revenue Fund.

Expenditure

Expenditure includes all amounts for work performed, goods received or services rendered prior to April 1, 1984. This basis is in accordance with Government of Canada accounting policies. Operating expenditure also includes services provided without charge by Government departments.

3. Parliamentary appropriations

	1984	1983
	$	$
Department of Agriculture		
Vote 35 (1982-83)—Program expenditures and contributions—		
Vote 30 (1983-84)—Program expenditures and contributions	34,423,700	32,056,400
Statutory—Salaries	252,950	242,015
Statutory—Contributions to employee benefit plans	4,141,000	3,772,600
	38,817,650	36,071,015
Amount lapsed	1,635,555	1,091,472
Amount used	37,182,095	34,979,543

4. Contingencies

The Commission has exercised its powers under Sections 36 and 38 of the Canada Grain Act in revoking licences which included the realization of posted securities. As a result, various claims and lawsuits have been brought against the Commission. In the opinion of management and legal counsel the losses, if any, cannot be determined at this time. Accordingly, no provision has been made in the accounts of the Commission.

Appendix 4

Race Track Supervision Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Race Track Supervision Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with stated accounting policies on a basis consistent with that of the preceding year. Information presented herewith is consistent with that presented elsewhere in the Public Accounts and in departmental reports. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions.

Approved by:

JOHN McCREA
Director General, Finance
(Senior full-time financial officer)

ALAN G. ROSS
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

July 17, 1984

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984		1983	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	826	1,224	141	(1,688)
Add: items not requiring use of funds	111	135	108	144
Operating sources (requirements)	937	1,359	249	(1,544)
Net capital acquisitions	(48)	(60)	(85)	(81)
Working capital change		(1,307)		482
Other item		1,185		(381)
Authority provided (used)	889	1,177	164	(1,524)

BALANCE SHEET AS AT MARCH 31, 1984

FUND ASSETS	1984	1983
	$	$
Current assets		
Accounts receivable—Outside parties	1,225,553	267,156
Fixed assets, appraisal plus additions at cost (Note 3)	737,021	729,326
Less: accumulated depreciation	270,912	222,267
	466,109	507,059
	1,691,662	774,215

FUND LIABILITIES	1984	1983
	$	$
Current liabilities		
Accounts payable and accrued liabilities—Outside parties		
Accounts payable	644,799	958,891
Vacation pay	147,533	182,037
	792,332	1,140,928
Long-term liability		
Provision for employee termination benefits	228,670	194,560
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	879,526	871,223
Accumulated deficit	(208,866)	(1,432,496)
	670,660	(561,273)
	1,691,662	774,215

The accompanying notes are an integral part of the financial statements.

Appendix 4—*Continued*

Race Track Supervision Revolving Fund—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Revenue		
Pari-mutuel levy	13,261,786	10,366,831
Other	6,206	10,893
	13,267,992	10,377,724
Operating expenses		
Salaries and employee benefits	3,086,835	3,031,864
Provision for employee termination benefits	34,110	37,342
Travel and removal	188,492	222,594
Telephone	52,720	61,789
Professional services		
Drug control services	4,004,714	3,948,950
Race patrol services	3,175,434	3,244,411
Photo finish services	780,396	650,206
Drug research	254,318	285,798
Data processing services	31,241	23,579
Other	48,541	120,297
Accommodation	109,007	94,746
Repairs and upkeep	69,030	73,293
Materials and supplies	69,450	119,166
Depreciation	94,218	93,754
Miscellaneous	39,558	45,588
Loss on disposal of fixed assets	6,298	12,491
	12,044,362	12,065,868
Net profit (loss)	1,223,630	(1,688,144)

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Balance, beginning of year	1,432,496	(255,648)
Net (profit) loss for the year	(1,223,630)	1,688,144
Balance, end of year	208,866	1,432,496

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Sources of working capital		
Operations		
Net profit for the year	1,223,630	
Add: items not requiring use of funds		
depreciation	94,218	
loss on disposal of fixed assets	6,298	
provision for employee termination benefits	34,110	
	1,358,256	
Increase in the accumulated net charge against the Fund's authority account	8,303	1,142,939
	1,366,559	1,142,939
Uses of working capital		
Operations		
Net loss for the year		1,688,144
Less: items not requiring use of funds		
depreciation		93,754
loss on disposal of fixed assets		12,491
provision for employee termination benefits		37,342
		1,544,557
Purchases of fixed assets	59,566	80,848
	59,566	1,625,405
Increase (decrease) in working capital	1,306,993	(482,466)
Deficiency in working capital, beginning of year	(873,772)	(391,306)
Working capital (deficiency), end of year	433,221	(873,772)
Changes in working capital components:		
Increase (decrease) in accounts receivable	958,397	(86,229)
Decrease (increase) in accounts payable and accrued liabilities	348,596	(396,237)
	1,306,993	(482,466)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1984

	1984	1983
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	879,526	871,223
Add: PAYE charges against the appropriation account after March 31	644,799	942,719
Less: amounts credited to the appropriation account after March 31	1,006,940	119,208
Net authority used, end of year	517,385	1,694,734
Authority limit	2,000,000	2,000,000
Unused authority carried forward	1,482,615	305,266

Appendix 4—*Concluded*

Race Track Supervision Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority and purpose

The Race Track Supervision Revolving Fund was established under Appropriation Act No. 1, 1970, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time. The authority was increased from $200,000 to $2,000,000 by Appropriation Act No. 4, 1982-83. An amount of $879,798 representing net liabilities assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

Charges to the Fund are to include administration expenses of race track supervision and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

2. Significant accounting policies

(a) Fixed assets

Fixed assets, acquired from parliamentary appropriations prior to April 1, 1970, are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are depreciated from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Race Track Division operating the Supervision Revolving Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation Account and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

(d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The provision at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

3. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture and equipment	165,683	4,861	7,362	163,182
Electronic data processing equipment	126,648			126,648
Automotive	158,781	54,705	44,509	168,977
Buildings	174,451			174,451
Land	103,763			103,763
	729,326	59,566	51,871	737,021

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture and equipment	68,364	13,769	3,388	78,745
Electronic data processing equipment	44,924	22,817		67,741
Automotive	94,676	50,654	42,185	103,145
Buildings	14,303	6,978		21,281
	222,267	94,218	45,573	270,912

4. Restatement of prior year figures

For comparative purposes, some 1982-83 figures have been restated to conform with the 1983-84 presentation.

SECTION 2

1983-84
PUBLIC ACCOUNTS

Communications

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Radio-television and Telecommunications Commission
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada
Public Archives
Social Sciences and Humanities Research Council

CONTENTS

	Page
Programs' objectives	2.3
Use of appropriations	2.4
Total cost of programs—Budgetary	2.8
Programs by activity—Budgetary	2.9
Grants and contributions	2.11
Budgetary expenditure by program and standard object	2.14
Revenue	2.16
Appendices	2.18

COMMUNICATIONS

Department

Objectives

COMMUNICATIONS PROGRAM

PROGRAM

—To foster the orderly development and operation of communications for Canada in the domestic and international spheres.

GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND

—To plan, establish, and manage telecommunication facilities and services that will satisfy the requested needs of federal departments and agencies on an economic basis.

ARTS AND CULTURE PROGRAM

—To formulate and develop policies and programs for the achievement of national arts and cultural objectives and to promote effective inter-agency, inter-departmental and inter-government co-operation in the achievement of these objectives.

Canada Council

Objective

—To support the creation and production of all forms of art and to facilitate public access to the arts and to co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

—To develop and provide national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

—To foster and promote the development of a feature film industry in Canada.

Canadian Radio-television and Telecommunications Commission

Objective

—To encourage the development and implementation of the national broadcasting and telecommunications policies through the regulation and supervision of the Canadian broadcasting and telecommunications systems.

National Arts Centre Corporation

Objective

—To promote the development of the performing arts.

National Film Board

Objective

—Cultural interpretation and presentation of Canada, as well as service and support to departments and agencies of the Government, through the medium of film.

National Library

Objective

—To facilitate the use of the library resources of the country by the people and the Government of Canada.

National Museums of Canada

Objective

—To demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof.

Public Archives

Objective

—The systematic preservation of Government and private records of Canadian national significance in order to facilitate not only the effective and efficient operation of the Government of Canada and historical research in all aspects of the Canadian experience, but also the protection of rights and the enhancement of a sense of national identity based on archives as the collective memory of the nation.

Social Sciences and Humanities Research Council

Objective

—To promote and assist research and scholarship in the social sciences and humanities.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	COMMUNICATIONS PROGRAM	
	Budgetary	
1	Operating expenditures and authority to spend revenue received during the year	$ 109,863,900
	Transfer from TB Vote 10(1)	974,173
		110,838,073
	Less: transfer to Vote 5	930,000
5	Capital expenditures	$ 17,801,000
	5a	5,500,000
	5b To authorize the transfer of $930,000 from Communications Vote 1, Appropriation Act No. 2, 1983-84 for the purposes of this Vote, and to provide a further amount of	7,320,000
	Transfer from Vote 1	930,000
10	The grant listed in the Estimates and contributions	$ 22,073,500
	10b	4,223,840
	Transfer from TB Vote 10(1)	809,400
Stat	Minister of Communications—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Use of appropriations not required for the current year	
	COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND	
2c	In accordance with Section 33 of the Adjustment of Accounts Act, to increase from $12,000,000 to $15,000,000 the aggregate of expenditures made under Section 23 of that Act by which revenues referred to in that Section may be exceeded	
Stat	Estimates 1983-84	
	Increase in Revolving Fund authority per Vote 2c	
	Total program—Budgetary	
	Non-budgetary	
Stat	Telesat Canada, Section 41. Upon the recommendation of the Minister, the Minister of Finance may, from time to time, lend money to the Company on terms and conditions approved by the Governor in Council, the aggregate amount outstanding shall not at any time exceed $40,000,000. (Net)	
	ARTS AND CULTURE PROGRAM	
	Budgetary	
15	Operating expenditures	$ 5,723,000
	15b	946,000
20	The grants listed in the Estimates and contributions	$ 15,957,000
	20a	1,800,000
	20b	11,118,250
25	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Non-budgetary	
L30	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purposes of Section 29 of the Cultural Property Export and Import Act. (Gross)	
	Subtotal—Budgetary	
	Non-budgetary	
	CANADA COUNCIL	
	Budgetary	
35	Payment to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	
	CANADIAN BROADCASTING CORPORATION	
	Budgetary	
40	Payment to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	$ 738,916,000
	40b	2,525,529
	Transfer from TB Vote 10(1)	624,021
45	Payment to the Canadian Broadcasting Corporation for working capital	
50	Payment to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	$ 69,030,000
	50c	2,855,000
	Total program—Budgetary	

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
109,908,073		109,908,073		109,908,073	105,282,841	4,625,232		128,513,259
31,551,000		31,551,000		31,551,000	23,947,988	7,603,012		25,798,337
27,106,740		27,106,740		27,106,740	18,967,124	8,139,616		
39,100	1,875	40,975		40,975	40,975			38,725
8,788,000	993,000	9,781,000		9,781,000	9,781,000			9,122,300
	127,401	127,401		127,401	127,401			18,750
								1,485,822
177,392,913	*1,122,276*	*178,515,189*		*178,515,189*	*158,147,329*	*20,367,860*		*164,977,193*
1		1		1		1		
1,601,000	(1,601,000)		9,654,446	9,654,446				(1,858,036)
	3,000,000	3,000,000		3,000,000				
1,601,001	*1,399,000*	*3,000,001*	*9,654,446*	*12,654,447*	*1,208,756*	*1*	*11,445,690*	*(1,858,036)*
178,993,914	***2,521,276***	***181,515,190***	***9,654,446***	***191,169,636***	***159,356,085***	***20,367,861***	***11,445,690***	***163,119,157***
			40,000,000	***40,000,000***			***40,000,000***	
6,669,000		6,669,000		6,669,000	5,435,486	1,233,514		6,420,717
28,875,250		28,875,250		28,875,250	21,543,687	7,331,563		22,410,806
53,000,000		53,000,000		53,000,000	53,000,000			306,900,000
378,000	43,000	421,000		421,000	421,000			397,100
88,922,250	***43,000***	***88,965,250***		***88,965,250***	***80,400,173***	***8,565,077***		***336,128,623***
10,000		***10,000***		***10,000***	***4,920***	***5,080***		
267,916,164	2,564,276	270,480,440	9,654,446	280,134,886	239,756,258	28,932,938	11,445,690	499,247,780
10,000		10,000	40,000,000	40,010,000	4,920	5,080	40,000,000	
65,581,000		***65,581,000***		***65,581,000***	***65,581,000***			***59,883,000***
742,065,550		742,065,550		742,065,550	737,065,550	5,000,000		674,161,254
12,020,000		12,020,000		12,020,000	12,020,000			6,750,000
71,885,000		71,885,000		71,885,000	66,885,000	5,000,000		63,700,000
825,970,550		***825,970,550***		***825,970,550***	***815,970,550***	***10,000,000***		***744,611,254***

Use of Appropriations—*Concluded*

Vote	Program	
	CANADIAN FILM DEVELOPMENT CORPORATION	
	Budgetary	
55	Payments to the Canadian Film Development Corporation to be used for the purposes set out in Canadian Film Development Corporation Act	$ 4,764,000
	55b	34,000,000
	Non-budgetary	
Stat	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	
	CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION	
	Budgetary	
60	Program expenditures and the grants listed in the Estimates	$ 22,529,000
	Transfer from TB Vote 10[1]	67,209
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	NATIONAL ARTS CENTRE CORPORATION	
	Budgetary	
65	Payments to the National Arts Centre Corporation	
	NATIONAL FILM BOARD	
	Budgetary	
70	National Film Board Revolving Fund—Operating loss, capital and the grants listed in the Estimates	$ 58,189,000
	Transfer from: TB Vote 5[1]	463,000
	TB Vote 10[1]	303,979
	Use of appropriations not required for the current year	
Stat	Estimates 1983-84	
	Contributed assets	
	Total program—Budgetary	
	NATIONAL LIBRARY	
	Budgetary	
75	Program expenditures and the grants listed in the Estimates	$ 27,870,000
	Transfer from: TB Vote 5[1]	709,111
	TB Vote 10[1]	20,196
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	NATIONAL MUSEUMS OF CANADA	
	Budgetary	
80	Operating expenditures, including an amount of $2,045,000 for the purchase of objects for the collection of the Corporation in the 1983-84 and 1984-85 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation	$ 53,145,300
	80c	1,430,223
	Transfer from: TB Vote 5[1]	702,076
	TB Vote 10[1]	223,278
	TB Vote 30[1]	95,000
85	The grants listed in the Estimates	$ 8,852,700
	Transfer from TB Vote 10[1]	2,035,008
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	PUBLIC ARCHIVES	
	Budgetary	
90	Program expenditures and authority to spend revenues received during the year	$ 33,249,000
	90c	584,000
	Transfer from TB Vote 10[1]	689,542
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL	
	Budgetary	
95	Operating expenditures	
100	The grants listed in the Estimates	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	
	Non-budgetary	

---

[1] Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
38,764,000	***(22,500,766)(2)***	***16,263,234***		***16,263,234***	***16,263,234***			***4,492,546***
	22,500,766(2)	***22,500,766***	***3,238,240***	***25,739,006***	***(36,365)***		***25,775,371***	***(609,770)***
22,596,209		22,596,209		22,596,209	21,246,540	1,349,669		19,846,292
2,091,000	237,000	2,328,000		2,328,000	2,328,000			2,064,900
	2,428	2,428		2,428	2,428			648
24,687,209	***239,428***	***24,926,637***		***24,926,637***	***23,576,968***	***1,349,669***		***21,911,840***
14,427,000		***14,427,000***		***14,427,000***	***14,427,000***			***15,797,000***
58,955,979		58,955,979		58,955,979	57,828,156	1,127,823		52,786,817
								7,943
58,955,979		*58,955,979*		*58,955,979*	*57,828,156*	*1,127,823*		*52,794,760*
250,000	(250,000)		8,848,638	8,848,638	(272,399)			(863,173)
	(1,518,638)	(1,518,638)		(1,518,638)				
250,000	*(1,768,638)*	*(1,518,638)*	*8,848,638*	*7,330,000*	*(272,399)*		*7,602,399*	*(863,173)*
59,205,979	***(1,768,638)***	***57,437,341***	***8,848,638***	***66,285,979***	***57,555,757***	***1,127,823***	***7,602,399***	***51,931,587***
28,599,307		28,599,307		28,599,307	27,440,235	1,159,072		24,111,708
1,959,000	222,000	2,181,000		2,181,000	2,181,000			1,941,000
30,558,307	***222,000***	***30,780,307***		***30,780,307***	***29,621,235***	***1,159,072***		***26,052,708***
55,595,877		55,595,877	295,764	55,891,641	53,533,006	1,513,529	845,106	48,558,400
10,887,708		10,887,708		10,887,708	10,681,977	205,731		8,885,960
4,222,000	477,000	4,699,000		4,699,000	4,699,000			4,254,800
70,705,585	***477,000***	***71,182,585***	***295,764***	***71,478,349***	***68,913,983***	***1,719,260***	***845,106***	***61,699,160***
34,522,542		34,522,542		34,522,542	33,785,054	737,488		30,791,802
2,860,000	324,000	3,184,000		3,184,000	3,184,000			2,887,800
37,382,542	***324,000***	***37,706,542***		***37,706,542***	***36,969,054***	***737,488***		***33,679,602***
5,206,000		5,206,000		5,206,000	5,195,298	10,702		4,589,463
54,429,000		54,429,000		54,429,000	54,429,000			51,348,000
413,000	47,000	460,000		460,000	460,000			433,600
60,048,000	***47,000***	***60,095,000***		***60,095,000***	***60,084,298***	***10,702***		***56,371,063***
1,495,246,336	(20,395,700)	1,474,850,636	18,798,848	1,493,649,484	1,428,719,337	45,036,952	19,893,195	1,575,677,540
10,000	22,500,766	22,510,766	43,238,240	65,749,006	(31,445)	5,080	65,775,371	(609,770)

---

(2) The voted budgetary authority, to meet the requirements of the Canadian Film Development Corporation Act, C-10, includes the non-budgetary authority for loans. The non-budgetary authority is determined by subtracting the budgetary expenditures from the total voted amount.

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	*Less:* Services provided without charge to other departments	Total cost of programs
DEPARTMENT								
COMMUNICATIONS	1983-84	158,147	23,516	3,585	7,014	1,596		146,826
	1982-83	164,977	29,098	2,959	5,502	1,537		145,877
COMMUNICATIONS—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND	1983-84	1,209						1,209
	1982-83	(1,858)						(1,858)
ARTS AND CULTURE	1983-84	80,400	172		292	67		80,587
	1982-83	336,129	38		197	61		336,349
	1983-84	239,756	23,688	3,585	7,306	1,663		228,622
	1982-83	499,248	29,136	2,959	5,699	1,598		480,368
CANADA COUNCIL	1983-84	65,581						65,581
	1982-83	59,883						59,883
CANADIAN BROADCASTING CORPORATION	1983-84	815,971						815,971
	1982-83	744,611						744,611
CANADIAN FILM DEVELOPMENT CORPORATION	1983-84	16,263						16,263
	1982-83	4,492						4,492
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION	1983-84	23,577	21,820		1,629	340		3,726
	1982-83	21,912	20,905		1,629	297		2,933
NATIONAL ARTS CENTRE CORPORATION	1983-84	14,427						14,427
	1982-83	15,797						15,797
NATIONAL FILM BOARD	1983-84	57,556						57,556
	1982-83	51,932						51,932
NATIONAL LIBRARY	1983-84	29,621	941		4,699	4,148		37,527
	1982-83	26,053	607		4,029	3,650		33,125
NATIONAL MUSEUMS OF CANADA	1983-84	68,914	145		11,281	949		80,999
	1982-83	61,699	125		9,478	821		71,873
PUBLIC ARCHIVES	1983-84	36,969	253		10,974	555	12,343	35,902
	1982-83	33,680	173		9,408	476	10,262	33,129
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL	1983-84	60,084	367		305	79		60,101
	1982-83	56,371	393		277	70		56,325
Total	1983-84	1,428,719	47,214	3,585	36,194	7,734	12,343	1,416,675
	1982-83	1,575,678	51,339	2,959	30,520	6,912	10,262	1,554,468

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
COMMUNICATIONS PROGRAM								
Departmental administration	15,447	15,833	87	85			15,534	15,918
Telecommunications research	21,772	19,698	15,752	8,843	4,225	455	41,749	28,996
National telecommunications development	6,273	5,787			68	68	6,341	5,855
International participation	2,337	1,962			2,571	2,415	4,908	4,377
Management of the radio frequency spectrum	38,752	38,375	1,516	1,379	847	807	41,115	40,561
Space applications	31,158	29,670	14,196	13,641	19,396	15,222	64,750	58,533
Contributions to employee benefit plans	9,781	9,781					9,781	9,781
	125,520	121,106	31,551	23,948	27,107	18,967	184,178	164,021
Less: revenues credited to the vote	5,663	5,874					5,663	5,874
	119,857	115,232	31,551	23,948	27,107	18,967	178,515	158,147
Less: receipts credited to revenue	31,166	23,516					31,166	23,516
Add: accommodation provided without charge by this department	3,585	3,585					3,585	3,585
accommodation provided without charge by Public Works	9,779	7,014					9,779	7,014
other services provided without charge by other departments	1,663	1,596					1,663	1,596
	103,718	*103,911*	*31,551*	*23,948*	*27,107*	*18,967*	*162,376*	*146,826*
COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND								
Administration	5,940	5,462	320	320			6,260	5,782
Telecommunications engineering support	4,396	4,043					4,396	4,043
Operations	131,988	121,373					131,988	121,373
	142,324	130,878	320	320			142,644	131,198
Less: receipts credited to the Fund	129,989	129,989					129,989	129,989
	12,335	*889*	*320*	*320*			*12,655*	*1,209*
Total cost of program	116,053	104,800	31,871	24,268	27,107	18,967	175,031	148,035
ARTS AND CULTURE PROGRAM								
Policy development and analysis	2,678	2,285					2,678	2,285
Special programs	56,945	56,104	46	46	28,875	21,544	85,866	77,694
Contributions to employee benefit plans	421	421					421	421
	60,044	58,810	46	46	28,875	21,544	88,965	80,400
Less: receipts credited to revenue	15	172					15	172
Add: accommodation provided without charge by Public Works	292	292					292	292
other services provided without charge by other departments	67	67					67	67
Total cost of program	60,388	58,997	46	46	28,875	21,544	89,309	80,587
CANADA COUNCIL					65,581	65,581	65,581	65,581
CANADIAN BROADCASTING CORPORATION*								
CANADIAN FILM DEVELOPMENT CORPORATION*								
NATIONAL ARTS CENTRE CORPORATION**								
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION								
Broadcasting	11,004	9,978			135	70	11,139	10,048
Telecommunications	3,387	2,749					3,387	2,749
Administration	10,309	10,361	92	419			10,401	10,780
	24,700	23,088	92	419	135	70	24,927	23,577
Less: receipts credited to revenue	21,000	21,820					21,000	21,820
Add: accommodation provided without charge by Public Works	1,629	1,629					1,629	1,629
other services provided without charge by other departments	340	340					340	340
Total cost of program	5,669	3,237	92	419	135	70	5,896	3,726
NATIONAL FILM BOARD								
National Film Board Revolving Fund	80,749	74,234	2,822	2,822	565	565	84,136	77,621
Less: receipts credited to the Fund	17,850	20,065					17,850	20,065
Total cost of program	62,899	54,169	2,822	2,822	565	565	66,286	57,556

Programs by Activity—Budgetary—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
NATIONAL LIBRARY								
National Library	30,649	29,114	94	479	37	28	30,780	29,621
Less: receipts credited to revenue	1,025	941					1,025	941
Add: accommodation provided without charge by Public Works	4,699	4,699					4,699	4,699
other services provided without charge by other departments	4,148	4,148					4,148	4,148
Total cost of program	38,471	37,020	94	479	37	28	38,602	37,527
NATIONAL MUSEUMS OF CANADA								
National Gallery of Canada	9,689	7,316	118	148	1	1	9,808	7,465
National Museum of Man	11,801	10,077	101	245	286	280	12,188	10,602
National Museum of Natural Sciences	7,507	6,453	91	280	966	955	8,564	7,688
National Museum of Science and Technology	5,694	4,130	262	493	105	104	6,061	4,727
National programmes	10,472	10,152	247	519	668	631	11,387	11,302
Museum assistance programmes	1,261	442	28	4	8,852	8,702	10,141	9,148
Administration	9,597	13,670	123	647	10	9	9,730	14,326
Contributions to employee benefit plans	4,699	4,699					4,699	4,699
	60,720	56,939	970	2,336	10,888	10,682	72,578	69,957
Less: revenues credited to the vote	1,100	1,043					1,100	1,043
	59,620	55,896	970	2,336	10,888	10,682	71,478	68,914
Less: receipts credited to revenue		145						145
Add: accommodation provided without charge by Public Works	11,281	11,281					11,281	11,281
other services provided without charge by other departments	949	949					949	949
Total cost of program	71,850	67,981	970	2,336	10,888	10,682	83,708	80,999
PUBLIC ARCHIVES								
Archival operations	15,265	15,450	179	527	539	529	15,983	16,506
Government records management	9,999	9,417	547	705			10,546	10,122
Departmental services	12,307	11,795	494	418			12,801	12,213
	37,571	36,662	1,220	1,650	539	529	39,330	38,841
Less: revenues credited to the vote	1,623	1,872					1,623	1,872
	35,948	34,790	1,220	1,650	539	529	37,707	36,969
Less: receipts credited to revenue		253						253
services provided without charge to other departments	12,343	12,343					12,343	12,343
Add: accommodation provided without charge by Public Works	10,974	10,974					10,974	10,974
other services provided without charge by other departments	555	555					555	555
Total cost of program	35,134	33,723	1,220	1,650	539	529	36,893	35,902
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL								
Administration	5,666	5,655					5,666	5,655
Grants and scholarships					54,429	54,429	54,429	54,429
	5,666	5,655			54,429	54,429	60,095	60,084
Less: receipts credited to revenue						367		367
Add: accommodation provided without charge by Public Works	305	305					305	305
other services provided without charge by other departments	78	79					78	79
Total cost of program	6,049	6,039			54,429	54,062	60,478	60,101

*See Volume III for details.

**See Appendix 3 for details.

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
COMMUNICATIONS PROGRAM			
Grant			
Management of the radio frequency spectrum			
Canadian Radio Technical Planning Board	*17*	*17*	*17*
Contributions			
Telecommunications research			
Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities	25	25	25
Contribution to Canadian industry to assist in the exploitation of new commercial Telidon operating systems	4,200	430	1,457
National telecommunications development			
Contribution to the Canadian Captioning Development Agency to support the promotion of captioning through liaison, marketing and development	50	50	100
Contribution to the Canadian Standards Association (Steering Committee on Telecommunications)	18	18	
Expenditures not required for the current year			347
International participation			
Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland	2,547	2,391	1,828
Contribution to the Conseil de la vie française	24	24	
Expenditures not required for the current year			25
Management of the radio frequency spectrum			
Contribution to the Canadian Standards Association (Steering Committee on Electromagnetic Interference and Compatibility)	20	10	10
Federal Summer Employment Opportunities Program	289	266	224
New Employment Expansion and Development (NEED) Program—Federal projects	521	514	
Space applications			
Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft	414	414	1,705
Contribution to the European Space Agency in respect of the development, manufacture and operational phases of the Large Satellite Program	18,982	14,808	16,579
	27,090	*18,950*	*22,300*
	27,107	***18,967***	***22,317***
ARTS AND CULTURE PROGRAM			
Grants			
Special programs			
Grants to film festivals held in Canada	350	350	350
Institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act	2,190	1,508	2,160
Fathers of Confederation Buildings Trust, Charlottetown, P E I	1,034	1,034	985
Grants to Canadian non-profit cultural organizations and institutions for management development and for special cultural activities of national significance	3,500	3,500	4,849
Drummondville World Folklore Festival	100	100	
Expenditures not required for the current year			30
	7,174	*6,492*	*8,374*
Contributions			
Special programs			
National arts and culture service organizations	695	695	610
Contributions to Canadian non-profit cultural organizations and institutions for management development and capital assistance	9,995	4,360	4,434
Contributions for the development of the Canadian book publishing industry	9,211	8,197	7,643
Special Recovery Capital Projects Program—Stratford Shakespearean Festival Foundation of Canada	1,800	1,800	
Expenditures not required for the current year			1,350
	21,701	*15,052*	*14,037*
	28,875	***21,544***	***22,411***
	55,982	40,511	44,728
CANADA COUNCIL			
Grant			
Payment to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	***65,581***	***65,581***	***59,883***

Grants and Contributions—*Continued*

(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION			
Grants			
Broadcasting			
Grants towards research under Section 18 of the Broadcasting Act	*135*	*70*	*34*
NATIONAL FILM BOARD			
Grants			
Executive and administrative services			
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees	*10*	*10*	*10*
Contributions			
Distribution of films and other visual materials			
Summer Canada—Student Employment Program	150	150	
New Employment Expansion and Development (NEED) Program	151	151	
Expenditures not required for the current year			6
	301	*301*	*6*
Transfer payments			
Payments to Quebec in respect of Reciprocal Taxation Agreement	*254*	*254*	*257*
	565	*565*	*273*
NATIONAL LIBRARY			
Grants			
National Library			
International Federation of Library Associations	9	9	8
International Serials Data System	28	19	19
Expenditures not required for the current year			10
	37	*28*	*37*
NATIONAL MUSEUMS OF CANADA			
Grants			
National Gallery of Canada			
College Art Association of America	1	1	1
Museum assistance programmes			
Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	8,852	8,702	8,452
	8,853	*8,703*	*8,453*
Contributions			
National Museum of Man			
Student Summer and Youth Employment Program	45	40	110
New Employment Expansion and Development (NEED) Program	240	240	
National Museum of Natural Sciences			
Student Summer and Youth Employment Program	59	57	93
New Employment Expansion and Development (NEED) Program	908	898	
National Museum of Science and Technology			
New Employment Expansion and Development (NEED) Program	106	104	
National programmes			
Student Summer and Youth Employment Program	477	476	218
New Employment Expansion and Development (NEED) Program	130	155	
Administration			
Student Summer and Youth Employment Program	27	9	12
New Employment Expansion and Development (NEED) Program	43		
	2,035	*1,979*	*433*
	10,888	***10,682***	***8,886***

Grants and Contributions—*Concluded*
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
PUBLIC ARCHIVES			
Contributions			
Archival operations			
The 1983 Federal Projects Stream of Summer Canada	*539*	*529*	*200*
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL			
Grants			
Grants and scholarships			
Grants to individuals, institutions and associations to promote and assist research and scholarship in the social sciences and humanities	*54,429*	*54,429*	*51,348*
Total	188,156	172,395	165,389

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

	Communications						
STANDARD OBJECT	Program	Government Telecommunications Agency Revolving Fund	Arts and Culture Program	Subtotal	Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation
(1) Salaries and wages	69,186 **67,789** *64,599*	6,133 **6,133** *5,730*	2,989 **2,593** *2,950*	78,308 **76,515** *73,279*			
(1) Other personnel costs	11,509 **11,277** *9,653*	1,094 **1,094** *889*	570 **494** *440*	13,173 **12,865** *10,982*			
(2) Transportation and communications	7,538 **6,513** *6,533*	119,834 **119,834** *107,802*	396 **311** *464*	127,768 **126,658** *114,799*			
(3) Information	2,115 **1,827** *1,121*	563 **563** *35*	598 **469** *415*	3,276 **2,859** *1,571*			
(4) Professional and special services	42,513 **36,731** *41,849*	1,291 **1,291** *1,284*	2,044 **1,604** *2,288*	45,848 **39,626** *45,421*			
(5) Rentals	1,503 **1,299** *1,987*	1,004 **1,004** *858*	71 **56** *26*	2,578 **2,359** *2,871*			
(6) Purchased repair and upkeep	2,306 **1,992** *1,649*	55 **55** *61*	10 **8** *16*	2,371 **2,055** *1,726*			
(7) Utilities, materials and supplies	8,028 **6,936** *6,077*	142 **142** *147*	363 **285** *210*	8,533 **7,363** *6,434*			
(8) Construction and acquisition of land, buildings and works	1,629 **1,407** *1,389*			1,629 **1,407** *1,389*			
(9) Construction and acquisition of machinery and equipment	9,083 **7,848** *11,325*	320 **320** *129*	46 **33** *7*	9,449 **8,201** *11,461*			
(10) Grants, contributions and other transfer payments	27,107 **18,967** *22,317*		28,875 **21,544** *22,411*	55,982 **40,511** *44,728*	65,581 **65,581** *59,883*		
(12) All other expenditures	1,661 **1,435** *1,753*	12,208 **762** *55*	53,003 **53,003** *306,902*	66,872 **55,200** *308,710*		825,971 **815,971** *744,611*	16,263 **16,263** *4,492*
(1-12) Total	184,178 **164,021** *170,252*	142,644 **131,198** *116,990*	88,965 **80,400** *336,129*	415,787 **375,619** *623,371*	65,581 **65,581** *59,883*	825,971 **815,971** *744,611*	16,263 **16,263** *4,492*
(13) *Less:* revenues credited to the vote	5,663 **5,874** *5,275*	129,989 **129,989** *118,848*		135,652 **135,863** *124,123*			
Total net expenditures	178,515 **158,147** *164,977*	12,655 **1,209** *(1,858)*	88,965 **80,400** *336,129*	280,135 **239,756** *499,248*	65,581 **65,581** *59,883*	825,971 **815,971** *744,611*	16,263 **16,263** *4,492*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Canadian Radio-television and Telecommunications Commission	National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives	Social Sciences and Humanities Research Council	Total
16,089 **15,371** *14,371*		34,337 **34,410** *32,028*	15,796 **15,699** *14,434*	34,097 **32,570** *29,665*	22,160 **21,868** *20,288*	3,178 **3,203** *2,928*	203,965 **199,636** *186,993*
2,716 **2,478** *2,190*		5,290 **4,589** *4,496*	2,181 **2,181** *1,941*	4,699 **5,388** *4,614*	3,184 **3,184** *2,888*	460 **460** *434*	31,703 **31,145** *27,545*
1,629 **1,346** *1,192*		5,000 **4,740** *4,920*	778 **826** *717*	3,823 **3,503** *3,336*	1,210 **1,220** *961*	287 **689** *522*	140,495 **138,982** *126,447*
654 **1,547** *624*		970 **938** *746*	726 **478** *386*	1,430 **1,354** *954*	562 **357** *519*	174 **281** *114*	7,792 **7,814** *4,914*
1,820 **1,545** *1,641*		12,572 **12,840** *10,576*	7,464 **6,125** *4,767*	8,233 **7,193** *6,767*	4,366 **4,293** *3,788*	989 **549** *436*	81,292 **72,171** *73,396*
474 **264** *214*		10,080 **9,885** *8,647*	999 **719** *684*	1,065 **769** *758*	360 **154** *215*	227 **112** *186*	15,783 **14,262** *13,575*
127 **173** *191*		1,000 **846** *1,102*	186 **153** *109*	1,178 **1,410** *1,241*	1,546 **1,230** *1,493*	17 **57** *35*	6,425 **5,924** *5,897*
1,178 **356** *1,070*		5,080 **4,894** *4,388*	2,474 **2,880** *2,504*	3,349 **3,211** *3,077*	2,734 **2,152** *2,160*	302 **130** *221*	23,650 **20,986** *19,854*
							1,629 **1,407** *1,390*
92 **419** *226*		2,822 **2,822** *2,095*	94 **479** *395*	970 **2,404** *1,451*	1,220 **1,650** *1,919*	32 **174** *147*	14,679 **16,149** *17,694*
135 **70** *34*		565 **565** *273*	37 **28** *37*	10,888 **10,682** *8,886*	539 **529** *200*	54,429 **54,429** *51,348*	188,156 **172,395** *165,389*
13 **8** *159*	14,427 **14,427** *15,797*	6,420 **1,092** *988*	45 **53** *79*	2,846 **1,473** *2,000*	1,449 **2,204** *1,107*		934,306 **906,691** *1,077,943*
24,927 **23,577** *21,912*	14,427 **14,427** *15,797*	84,136 **77,621** *70,259*	30,780 **29,621** *26,053*	72,578 **69,957** *62,750*	39,330 **38,841** *35,538*	60,095 **60,084** *56,371*	1,649,875 **1,587,562** *1,721,037*
		17,850 **20,065** *18,327*		1,100 **1,043** *1,051*	1,623 **1,872** *1,858*		156,225 **158,843** *145,359*
24,927 **23,577** *21,912*	14,427 **14,427** *15,797*	66,286 **57,556** *51,932*	30,780 **29,621** *26,053*	71,478 **68,914** *61,699*	37,707 **36,969** *33,680*	60,095 **60,084** *56,371*	1,493,650 **1,428,719** *1,575,678*

Revenue

DEPARTMENT

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Return on investments	3,000,000	3,000,000
Refunds of previous years' expenditure	1,272,637	893,300
Services and service fees	1,270,276	2,061,026
Privileges, licences and permits	17,537,994	17,728,248
Proceeds from sales	26,959	34,960
Other non-tax revenue	579,937	5,418,127
Total	23,687,803	29,135,661

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
Private sector enterprises—		
Telesat Canada—Dividends		3,000,000
Refunds of previous years' expenditure:		
Refunds pertaining to capital purchases	229,465	
Adjustment to prior year's Payables at Year End (PAYE)	852,836	
Sundries	190,336	
		1,272,637
Services and service fees:		
Type approval and testing fees	156,397	
Certification, testing and labelling	804,105	
Revenues from private sector optional services—Use of facilities	239,930	
Sundries	69,844	
		1,270,276
Privileges, licences and permits:		
General radio service	1,582,566	
Amateur radio service	451,494	
Microwave, land fixed and land mobile	13,484,742	
Ships	1,129,459	
Aircraft	521,675	
Earth and space	297,930	
Sundries	70,128	
		17,537,994
Other non-tax revenue:		
Miscellaneous non-tax revenue—Other	573,086	
Sundries	6,851	
		579,937

CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	33,175	27,012
Privileges, licences and permits	21,780,033	20,874,564
Other non-tax revenue	6,896	2,944
Total	21,820,104	20,904,520

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	22,840	
Adjustment to prior year's Payables at Year End (PAYE)	10,335	
		33,175
Privileges, licences and permits:		
Broadcasting licence fees		21,780,033

NATIONAL FILM BOARD

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	213	

NATIONAL LIBRARY

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	46,551	94,284
Services and service fees	890,297	507,190
Other non-tax revenue	3,876	5,765
Total	940,724	607,239

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	26,957	
Adjustment to prior year's Payables at Year End (PAYE)	19,594	
		46,551
Services and service fees:		
Reproduction of materials from the National Library collection		890,297

NATIONAL MUSEUMS OF CANADA

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	127,231	123,145
Services and service fees		250
Proceeds from sales	1,120	213
Other non-tax revenue	16,371	1,763
Total	144,722	125,371

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds for merchandise from supplies and miscellaneous cancelled cheques	63,843	
Adjustment to prior year's Payables at Year End (PAYE)	63,388	
		127,231
Proceeds from sales:		
Sales of slides, photographs, etc.		1,120

Revenue—*Concluded*

PUBLIC ARCHIVES

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	93,601	17,653
Services and service fees	148,461	142,606
Other non-tax revenue	11,322	13,084
Total	253,384	173,343

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	12,056	
Adjustment to prior year's Payables at Year End (PAYE)	81,545	
		93,601
Services and service fees:		
Reproduction of documents in the Public Archives collection		148,461

SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	367,051	393,022
Other non-tax revenue	10	
Total	367,061	393,022

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of overpayments and unspent monies on grants and scholarships	366,724	
Refunds of previous year's operating expenditure	47	
Adjustment to prior year's Payables at Year End (PAYE)	280	
		367,051

Appendix 1

Canada Council

AUDITOR'S REPORT

TO THE CANADA COUNCIL
AND
THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheets of the Endowment Account and Special Funds of the Canada Council as at March 31, 1984 and the statements of revenue and expenditure and equity of the Endowment Account and Special Funds and the statement of changes in financial position of the Endowment Account for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes in the methods of accounting for equipment and leasehold improvements, works of art and employee termination benefits as explained in Note 4 to the financial statements, on a basis consistent with that of the preceding year.

EDWARD R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 13, 1984

ENDOWMENT ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1984
(in thousands of dollars)

ASSETS	1984	1983
Cash and short-term deposits	3,088	8,966
Accrued interest	1,720	1,735
Accounts receivable	148	88
Prepaid expenses	100	
Investments (Note 5)	82,373	71,233
Equipment and leasehold improvements (Note 6)	329	213
Works of art	8,804	7,960
	96,562	90,195

LIABILITIES	1984	1983
Bank overdraft	731	618
Approved grants payable	16,251	15,639
Accounts payable and accrued liabilities	1,424	1,403
Deferred revenue	189	133
Due to Special Funds (Note 7)	7,232	5,366
Provision for employee termination benefits	827	653
	26,654	23,812
EQUITY		
Fund capital		
Principal, established pursuant to Section 14 of the Act	50,000	50,000
Accumulated net gains on disposal of investments	8,773	4,534
	58,773	54,534
Contributed surplus—Works of art	8,804	7,960
	67,577	62,494
Surplus		
Appropriated	2,300	3,600
Unappropriated	31	289
	2,331	3,889
	69,908	66,383
	96,562	90,195

Approved by the Council:

CLAUDE GAUTHIER
Treasurer

TIMOTHY PORTEOUS
Director

Appendix 1—*Continued*

Canada Council—*Continued*

SPECIAL FUNDS

BALANCE SHEET AS AT MARCH 31, 1984
(in thousands of dollars)

ASSETS	1984	1983
Cash and short-term deposits	1,811	2,255
Accrued interest	436	276
Investments (Note 5)	19,914	12,106
Due from Endowment Account (Note 7)	7,232	5,366
	29,393	20,003

LIABILITIES	1984	1983
Approved grants payable	1,579	1,213
EQUITY		
Fund capital		
Principal	26,265	18,340
Accumulated net gains on disposal of investments	976	60
	27,241	18,400
Unappropriated surplus	573	390
	27,814	18,790
	29,393	20,003

Approved by the Council:

CLAUDE GAUTHIER
Treasurer

TIMOTHY PORTEOUS
Director

Appendix 1—*Continued*

Canada Council—*Continued*

STATEMENT OF REVENUE AND EXPENDITURE OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

	1984	1983
Revenue		
Parliamentary grant	65,581	59,883
Interest and dividends	9,816	10,846
Art Bank rental fees	580	497
Cancelled grants, approved in previous years, and refunds	437	304
	76,414	71,530
Expenditure		
Arts		
Grants and services	64,705	59,979
Administration (Schedule)	5,573	4 807
Works of art	844	775
	71,122	65,561
Canadian Commission for UNESCO		
Administration (Schedule)	813	687
Grants	109	180
	922	867
General administration (Schedule)	5,928	5,614
	77,972	72,042
Excess of expenditure over revenue for the year	1,558	512

STATEMENT OF EQUITY OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

	Fund capital				Contributed surplus		Surplus			
		Accumulated net gains on disposal of investments	Total		Total				Total	
	Principal		1984	1983	1984	1983	Appropriated	Unappropriated	1984	1983
Balance at beginning of the year										
As previously reported	50,000	4,534	54,534	55,128			3,600	729	4,329	4,804
Changes in accounting policies (Note 4):										
Works of art					7,960	7,185				
Provision for employee termination benefits								(653)	(653)	(548)
Equipment and leasehold improvements								213	213	145
As restated	50,000	4,534	54,534	55,128	7,960	7,185	3,600	289	3,889	4,401
Net gains (losses) on disposal of investments		4,239	4,239	(594)						
Works of art purchased during the year					844	775				
Excess of expenditure over revenue for the year								(1,558)	(1,558)	(512)
Release of appropriated surplus							(1,300)	1,300		
Balance at end of the year	50,000	8,773	58,773	54,534	8,804	7,960	2,300	31	2,331	3,889

Appendix 1—*Continued*

Canada Council—*Continued*

STATEMENT OF REVENUE, EXPENDITURE AND EQUITY OF THE SPECIAL FUNDS (NOTE 2) FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

	Izaak Walton Killam Memorial	Killam Special Scholarship	Molson Prize	Lynch-Staunton	John B.C. Watkins	Vida Peene	Total	
							1984	1983
REVENUE AND EXPENDITURE								
Revenue								
Interest and dividends	1,439	594	93	102	13	52	2,293	1,958
Expenditure								
Grants	1,168	330	100	87	16	52	1,753	1,447
Administration	134	31	4				169	140
Net losses on disposal of investments								186
	1,302	361	104	87	16	52	1,922	1,773
Excess of revenue over expenditure (expenditure over revenue)	137	233	(11)	15	(3)		371	185
EQUITY								
Fund capital								
Principal								
Balance at beginning of the year	12,905	3,236	900	699		600	18,340	17,501
Cash received		7,637	100				7,737	686
Net income capitalized	131	57					188	153
Balance at end of the year	13,036	10,930	1,000	699		600	26,265	18,340
Accumulated net gains on disposal of investments								
Balance at beginning of the year		8	3	49			60	94
Net gains (losses) on disposal of investments	554	252	52	58			916	(34)
Balance at end of the year	554	260	55	107			976	60
	13,590	11,190	1,055	806		600	27,241	18,400
Unappropriated surplus								
Balance at beginning of the year		43	15	246	86		390	358
Excess of revenue over expenditure (expenditure over revenue)	137	233	(11)	15	(3)		371	185
Net income capitalized	(131)	(57)					(188)	(153)
Balance at end of the year	6	219	4	261	83		573	390
	13,596	11,409	1,059	1,067	83	600	27,814	18,790

Appendix 1—*Continued*

Canada Council—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1984 (in thousands of dollars)

	1984	1983
Source of funds		
Operations		
Excess of expenditure over revenue for the year	(1,558)	(512)
Items not affecting funds		
Depreciation	140	94
Employee termination benefits	174	105
Grants payable	612	1,868
Others	(68)	227
	(700)	1,782
Increase in accumulated net gains on disposal of investments	4,239	
Increase in due to Special Funds	1,866	594
Decrease in investments		4,878
	5,405	7,254
Application of funds		
Decrease in accumulated net gains on disposal of investments		594
Increase in investments	11,140	
Acquisition of equipment and leasehold improvements	256	163
	11,396	757
Increase (decrease) of funds for the year	(5,991)	6,497
Cash and short-term deposits		
Balance at beginning of the year	8,348	1,851
Balance at end of the year	2,357	8,348
Composed of:		
Cash and short-term deposits	3,088	8,966
Bank overdraft	(731)	(618)
	2,357	8,348

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority and operations

The Canada Council was established by the Canada Council Act in 1957 which authorized the creation of an Endowment Fund of $50 million. Except for the annual parliamentary grant, monies or properties donated to the Council pursuant to Section 20 of the Act are generally accounted for as Special Funds. The Council is not an agent of Her Majesty. Its objectives are to foster and promote the study, enjoyment and production of works in the arts.

2. Special funds

(a) Izaak Walton Killam Memorial

A bequest of $12,339,615 in cash and securities was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of the Izaak Walton Killam Memorial Fund for Advanced Studies "to provide scholarships for advanced study or research at universities, hospitals, research or scientific institutes, or other equivalent or similar institutions both in Canada and in other countries in any field of study or research other than the 'arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act."

The bequest contains the following provisions: "the Fund shall not form part of the Endowment Account or otherwise be merged with any assets of the Council"; and "in the event that the Canada Council should ever be liquidated or its existence terminated or its powers and authority changed so that it is no longer able to administer any Killam trust, the assets forming any such Killam trust shall thereupon be paid over to certain universities which have also benefited under the will."

The cash and securities received and the proceeds have been invested in a separate portfolio.

(b) Killam Special Scholarship

A gift of $4,353,609 was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of a Special Scholarship Fund. The gift consisted of preferred shares in a Canadian company redeemable over a period of years. As at March 31, 1984, the Council has received the entire proceeds including $1,220,271 redeemed during the year (1983—$686,402). These proceeds have been invested and the income therefrom is available to provide fellowship grants to Canadians for advanced study or research in the fields of medicine, science and engineering at universities, hospitals, research or scientific institutions or other equivalent or similar institutions in Canada.

The fund also includes common shares in a company whose major assets have been sold. The Council has received $6.4 million during the year. Approximately $2.5 million is expected to be received next year.

(c) Molson Prize

Gifts of $1,000,000 were received from the Molson Foundation for the establishment of the Molson Prize Fund. The income of the fund is used for awarding cash prizes to Canadians "for outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences that enriches the cultural or intellectual heritage of Canada or contributes to national unity". There is no restriction placed on the recipient as to the use of the prize.

Appendix 1—*Continued*

Canada Council—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Continued*

(d) Lynch-Staunton

This fund was established by a bequest in cash of $699,066 received from the estate of the late V.M. Lynch-Staunton, the income from which is available for the regular programmes of the Council.

(e) John B.C. Watkins

This fund was established by a bequest consisting of the net income from the residue of the estate of the late John B.C. Watkins to provide scholarships for postgraduate studies in specified countries.

(f) Vida Peene

This fund was established by a bequest in cash of $599,761 received from the late Vida Peene to provide payments to specified organizations.

(g) Funds will eventually be received from the following bequests:

(i) J.P. Barwick

This fund, estimated at $45,000, is intended "for the benefit of the musical division of the arts and for the encouragement of the musical arts".

(ii) Edith Davis Webb

This fund, estimated at $400,000, is intended "for the purpose of making grants or establishing scholarships for musical study in such manner as the Council shall determine".

(iii) Kathleen Coburn

This fund, the amount of which cannot be determined at this time, is to provide for exchanges of scholars between Israel and Canada.

3. Significant accounting policies

(a) Basis of accounting

Revenue and expenditure are recorded on an accrual basis, except for dividends which are recorded on a cash basis.

(b) Investments

Bonds, debentures, equities and mortgages are recorded at cost. The portfolios of three Special Funds (Killam Special Scholarship, Molson Prize and Lynch-Staunton) were merged on October 1, 1980 with the portfolio of the Endowment Account. The participation of each fund is calculated on the basis of market value. Quarterly adjustments are made to take into consideration any capital withdrawals and additional investments. Interest, dividends, gains and losses on disposal of investments are allocated to each fund based on the percentages established at the beginning of each quarter.

(c) Equipment and leasehold improvements

Equipment and leasehold improvements are recorded at cost and depreciated over their estimated useful lives on the straight-line method, as follows:

Equipment	3 to 5 years
Leasehold improvements	term of the lease (maximum 5 years)

(d) Works of art

Works of art are recorded at cost.

(e) Employee termination benefits

Employees are entitled to specific termination benefits as provided for under the Council's policy and conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(f) Gains and losses on disposal of investments

Pursuant to subsection 19(2) of the Act, net gains on disposal of investments are credited to the fund capital—Accumulated net gains on disposal of investments. Net losses on disposal of investments are charged against this account to the extent of the balance available therein. In the event that losses exceed the balance available in the account, the excess is recorded as an expenditure in the year of realization.

(g) Contributed surplus

Amounts paid during the year to artists for the purchase of works of art are expensed. Such purchases are then capitalized as contributed surplus—Works of art and no depreciation is recorded.

(h) Appropriated surplus

The Council has established a reserve to reduce the erosion of value of the original endowment due to inflation. Any changes in this account are approved by the Council.

(i) Capitalization of net income of Special Funds

The Council capitalizes 10% of the revenue less administration expenditure of the Izaak Walton Killam Memorial Fund for Advanced Studies and the Killam Special Scholarship Fund, in accordance with advice received from the trustees of these Funds in order to preserve the equity of these Funds for future beneficiaries. However, for the purposes of the Funds, the Council reserves the right to draw at any time on the accumulated net income capitalized.

(j) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. This contribution represents the total liability of the Council. Contributions with respect to current service are expensed on a current basis.

(k) Grants

Grants approved by the Council are recorded as expenditure in the year determined by the Treasurer in consultation with the Arts Division. Cancelled grants, approved in previous years, and refunds are shown as revenue in the Endowment Account. For Special Funds, such items are deducted from the grants expenditure.

4. Changes in accounting policies

During the year, the Council applied retroactively the following changes in accounting policies, in order to comply with generally accepted accounting principles:

(a) Equipment and leasehold improvements, formerly charged to expenditure in the year of acquisition, are now capitalized and depreciated;

Appendix 1—*Continued*

Canada Council—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

(b) Works of art, charged to expenditure in the year of acquisition, are now also capitalized as contributed surplus—Works of art; and

(c) Employee termination benefits, formerly charged to expenditure in the year in which they were paid, are now recorded in the accounts as the benefits accrue to the employees.

As a result of these changes, the excess of expenditure over revenue for 1984 and 1983 of the Endowment Account have been increased by $58,000 and $37,000, respectively.

5. Investments

	1984		1983	
	Cost	Market value	Cost	Market value
	(in thousands of dollars)			
Endowment Account				
Bonds and debentures	49,723	47,997	46,055	48,069
Equities	28,867	36,615	20,383	29,977
Mortgages	3,783	3,141	4,795	3,740
	82,373	87,753	71,233	81,786
Special Funds				
Bonds and debentures	12,485	11,977	8,292	8,384
Equities	7,007	8,266	3,377	4,971
Mortgages	422	284	437	285
	19,914	20,527	12,106	13,640

6. Equipment and leasehold improvements

	1984			1983
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Equipment	474	305	169	133
Leasehold improvements	244	84	160	80
	718	389	329	213

7. Due to Special Funds/Due from Endowment Account

These accounts represent short-term deposits, accrued interest and investments relating to the three special funds merged with the Endowment portfolio, less administration charges of the Izaak Walton Killam Memorial Fund and grants payable by John B.C. Watkins Estate.

	1984	1983
	(in thousands of dollars)	
Killam Special Scholarship	5,125	3,405
Lynch-Staunton	1,128	1,051
Molson Prize	1,159	1,018
	7,412	5,474
John B.C. Watkins	(15)	
Izaak Walton Killam Memorial	(165)	(108)
	7,232	5,366

8. Lease agreement

The Council has entered into a lease agreement for office space which expires in October 1986. The annual base rental payment to the end of the lease is $881,000.

9. Comparative figures

In addition to the changes in accounting policies as explained in Note 4, certain of the comparative figures have been reclassified to conform to the current year's presentation.

Appendix 1—*Concluded*

Canada Council—*Concluded*

SCHEDULE OF ADMINISTRATION EXPENDITURE OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

	Arts	Canadian Commission for UNESCO	General	Total 1984	Total 1983
Salaries and employee benefits	4,636	596	3,074	8,306	7,381
Communications	102	21	848	971	872
Rent and maintenance	102		806	908	884
Staff travel	609	53	78	740	651
Professional services	31	11	312	354	323
Council meetings including members' honoraria		78	183	261	289
Printing, publications and duplicating	11	40	165	216	182
Office supplies and expenses	13	14	136	163	184
Depreciation			140	140	94
Data processing			122	122	164
Freight and storage	62			62	39
Safekeeping charges			55	55	35
Miscellaneous	7		9	16	10
	5,573	813	5,928	12,314	11,108

Appendix 2

Government Telecommunications Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Government Telecommunications Agency (GTA) Revolving Fund have been prepared as required by and in accordance with the policy and procedures of the Treasury Board for revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. The financial transactions contained in these financial statements have been subjected to a test audit by representatives of the Auditor General.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimate and judgement and gives due consideration to materiality. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Assistant Deputy Minister, Financial Management develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. These are supplemented by additional systems and procedures developed and implemented by the Fund's Finance and Administration Division. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund is managed on a cost revenue dependent basis and all costs are allocated, on an equitable basis, to the users of telecommunications services and recovered on a timely basis. Financial management and internal control systems are augmented by the activities of internal audit and by frequent contacts with departmental financial and internal audit officers and with the staff of the Auditor General's Office. An internal audit was carried out by the Audit Services Bureau of the Department of Supply and Services during the period January-March 1984. The auditors concluded "... that the acquisition, utilization and protection of human, financial and physical resources under the responsibility of the Finance and Administration Division are achieved in an effective and economic manner".

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified accounting staff, by organizational arrangements that provide appropriate divisions of responsibility, and by a high standard of internal communications aimed at ensuring that regulations, policies, procedures and managerial authorities are understood throughout the Agency.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions. As part of a five-year plan for information processing in GTA, the cost allocation, billing and other financial systems are being reviewed to permit more accurate, timely and equitable billings for Government departments and agencies.

Approved by:

H. B. SULLIVAN
Director of Finance and Administration
Government Telecommunications Agency
(Senior full-time financial officer)

R. GIROUX
Assistant Deputy Minister, Financial Management
Department of Communications
(Senior financial officer)

July 26, 1984

STATEMENT OF AUTHORITY USED (PROVIDED) FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

	1984		1983	
	Estimates	Actual	Estimates	Actual
Net loss (profit) for the year	(100)	69	77	(1,202)
Less: items not requiring use of funds	199	167	77	241
Operating sources	(299)	(98)		(1,443)
Net capital acquisitions	174	320	174	129
Working capital change	1,726	3,458	1,404	2,715
Other items		(2,471)		(3,259)
Authority used (provided)	1,601	1,209	1,578	(1,858)

BALANCE SHEET AS AT MARCH 31, 1984

FUND ASSETS	1984	1983
	$	$
Current assets		
Accounts receivable		
Federal Government	22,825,507	18,953,340
Outside parties	1,680,262	2,785,988
Prepaid expenses	43,314	34,371
	24,549,083	21,773,699
Fixed assets at cost (Notes 3 and 4)	942,134	623,801
Less: accumulated depreciation	377,248	301,671
	564,886	322,130
Deferred charges—Service contracts (Note 4)	883,421	
	25,997,390	22,095,829

FUND LIABILITIES	1984	1983
	$	$
Current liabilities		
Accounts payable and accrued liabilities		
Outside parties	12,849,368	12,380,353
Federal Government	64,284	65,166
Current portion of the provision for employee termination benefits	30,403	29,448
Deferred revenue—Other	13,959	1,165,750
	12,958,014	13,640,717
Long-term liability		
Provision for employee termination benefits	503,165	465,048
Deferred revenue—Service contracts (Note 4)	1,279,046	
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	11,759,933	8,424,192
Accumulated deficit	(502,768)	(434,128)
	11,257,165	7,990,064
	25,997,390	22,095,829

The accompanying notes are an integral part of the financial statements.

Appendix 2—*Continued*

Government Telecommunications Agency Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Revenue		
Telecommunications services	130,188,348	116,375,065
Expenses		
Operating		
Intercity network	53,324,942	48,410,589
Customized services	53,114,880	47,814,987
Operators' salaries	6,042,574	5,031,136
Government data network	4,943,590	4,341,794
Local shared services	1,754,098	1,351,455
Interest charges	922,703	643,243
Directory services	401,707	441,600
Leased space	118,280	118,964
Other	39,905	84,769
	120,662,679	108,238,537
Engineering support		
Salaries and employee benefits	3,527,209	4,226,322
Provision for employee termination benefits	45,283	114,167
Professional services	328,704	106,743
Travel and removal	91,144	105,799
Rental building and equipment	58,081	54,709
Office materials and supplies	3,765	607
Other	30,645	17,743
	4,084,831	4,626,090
Administration		
Salaries and employee benefits	3,504,158	2,138,244
Provision for employee termination benefits	44,988	55,404
Rental building and equipment	906,657	755,270
Professional services	512,624	367,681
Telephone and freight	185,867	185,967
Travel and removal	116,857	64,373
Office materials and supplies	89,545	77,056
Depreciation	76,596	70,274
Information	47,547	33,867
Repairs	24,335	44,518
Loss on disposal of fixed assets	256	1,355
Other	48	399
	5,509,478	3,794,408
	130,256,988	116,659,035
Net loss before extraordinary item	68,640	283,970
Extraordinary item—Receipt of appropriation for reimbursement of extraordinary item		(1,485,822)
Net loss (profit)	68,640	(1,201,852)

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Balance, beginning of year	434,128	1,640,234
Net loss (profit) for the year	68,640	(1,201,852)
Contribution of fixed assets		(4,254)
Balance, end of year	502,768	434,128

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Sources of working capital		
Operations		
Net loss for the year	68,640	
Less: items not requiring use of funds		
depreciation	76,596	
loss on disposal of fixed assets	256	
provision for employee termination benefits	90,271	
	98,483	
Increase in deferred revenue—Service contracts	1,279,046	
Increase in the accumulated net charge against the Fund's authority	3,335,741	1,475,847
Receipt of appropriation for reimbursement of extraordinary item		1,485,822
Contribution of fixed assets		4,254
	4,713,270	2,965,923
Uses of working capital		
Operations		
Net loss for the year before extraordinary item		283,970
Less: items not requiring use of funds		
depreciation		70,274
loss on disposal of fixed assets		1,355
provision for employee termination benefits		169,571
		42,770
Purchases of fixed assets	319,608	129,238
Payments on and change in the current portion of the provision for employee termination benefits	52,154	78,846
Increase in deferred charges—Service contracts	883,421	
	1,255,183	250,854
Increase in working capital	3,458,087	2,715,069
Working capital, beginning of year	8,132,982	5,417,913
Working capital, end of year	11,591,069	8,132,982
Changes in working capital components:		
Increase in accounts receivable	2,766,441	5,919,922
Increase in prepaid expenses	8,943	34,371
Increase in accounts payable and accrued liabilities	(468,133)	(2,052,393)
Increase in current portion of the provision for employee termination benefits	(955)	(21,081)
Decrease (increase) in deferred revenue—Other	1,151,791	(1,165,750)
	3,458,087	2,715,069

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1984

	1984	1983
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	11,759,933	8,424,192
Add: PAYE charges against the appropriation account after March 31	12,754,001	12,445,691
Less: amounts credited to the appropriation account after March 31	20,959,624	18,524,329
Net authority used, end of year	3,554,310	2,345,554
Authority limit	15,000,000	12,000,000
Unused authority carried forward	11,445,690	9,654,446

Appendix 2—*Concluded*

Government Telecommunications Agency Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Purpose and authority

The Government Telecommunications Agency Revolving Fund was originally established in 1963 to plan and provide telecommunications facilities and services at the request of federal departments and agencies. Section 23 of the Adjustment of Accounts Act authorized the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $8,000,000 at any time. This authority was increased to $12,000,000 by Appropriation Act No. 4, 1981-82 and to $15,000,000 by Appropriation Act No. 4, 1983-84. In accordance with Vote 2c, Appropriation Act No. 4, 1982-83, an amount of $1,485,822 was credited to the Fund for a payment to Bell Canada for a terminated contract. An amount of $741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary in 1981.

2. Significant accounting policies and practices

(a) Fixed assets

In most cases, depreciation is calculated using the diminishing balance method at the following rates: automobiles (30%), office equipment (20%), furniture and fixtures (10%). Telecommunications equipment constitutes a special category of assets, depreciated on a straight-line basis over the first five years of utilization of the equipment. The telecommunications equipment purchased in 1983-84 will be operational only in 1984-85, therefore no depreciation was considered in 1983-84.

(b) Deferred charges—Service contracts

Advance payments to suppliers for future telecommunications services are recorded as deferred charges and are amortized on a straight-line basis over a five-year period. No amortization was considered in 1983-84 since the equipment was not operational.

(c) Deferred revenue—Service contracts

Advance payments from client departments and agencies for future telecommunications services are recorded as deferred revenue and are included in revenue on an equal basis over a five-year period. No amount was earned in 1983-84 since the equipment was not operational.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Office equipment	419,736	93,699	1,189	512,246
Furniture and fixtures	175,878	10,925	86	186,717
Automobiles	28,187			28,187
Telecommunications equipment		214,984		214,984
	623,801	319,608	1,275	942,134

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Office equipment	189,644	64,712	960	253,396
Furniture and fixtures	91,791	9,499	59	101,231
Automobiles	20,236	2,385		22,621
Telecommunications equipment				
	301,671	76,596	1,019	377,248

4. Telecommunications equipment and service contracts

In 1983-84, as a result of the Canadian Radio-television and Telecommunications Commission decision on the interconnection of telecommunications terminal equipment, changes were introduced in the provision of telecommunications services whereby terminal equipment was purchased as opposed to the traditional method of leasing from the common carriers. In addition, for the first time, large lump sum payments were made to common carriers for the provision of long-term telecommunications services. To finance these expenditures, the Government Telecommunications Agency Revolving Fund has received lump sum payments from client departments and agencies which will be using this equipment.

As a result of the change, new items are now included in the balance sheet, namely, telecommunications equipment of $214,984 included in fixed assets, deferred charges of $883,421 and deferred revenue of $1,279,046. Similar agreements are being considered for future telecommunications equipment requirements.

5. Restatement of prior year figures

For comparative purposes, some 1982-83 figures have been restated to conform with the 1983-84 presentation.

Appendix 3

National Arts Centre Corporation

AUDITOR'S REPORT

THE HONOURABLE PAULINE MCGIBBON, C.C.
CHAIRMAN OF THE BOARD OF TRUSTEES OF THE
NATIONAL ARTS CENTRE CORPORATION

I have examined the balance sheet of the National Arts Centre Corporation as at August 31, 1983 and the statements of revenue and expenses, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at August 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Ontario
November 1, 1983

BALANCE SHEET AS AT AUGUST 31, 1983

ASSETS	1983	1982
	$	$
Current		
Cash	227,757	
Short-term investments (Note 3)	11,435,850	13,299,834
Accounts receivable (Note 4)	762,397	1,067,501
Inventories	417,580	325,090
Costs of programmes in progress	455,914	448,577
Prepaid expenses	437,729	303,515
	13,737,227	15,444,517

LIABILITIES	1983	1982
	$	$
Current		
Bank overdraft		24,856
Accounts payable and accrued liabilities (Note 5)	2,128,266	1,919,452
Deferred revenue (Note 6)	1,549,679	1,588,242
Deferred parliamentary appropriations		
Operating (Note 7)	8,415,700	7,942,100
Extraordinary building repairs (Note 8)	2,015,702	3,318,868
	14,109,347	14,793,518
Accrued employee termination benefits	297,365	263,005
	14,406,712	15,056,523
EQUITY (DEFICIENCY) OF CANADA		
(Deficit) surplus	(669,485)	387,994
	13,737,227	15,444,517

Approved by Management:

D.J.A. MACSWEEN
Director General

R. BLACKBURN
Assistant Director General
Finance and Administration

Approved by the Board of Trustees:

PAULINE M. MCGIBBON
Chairman

CLAUDE C. FRENETTE
Vice-Chairman

Appendix 3—*Continued*

National Arts Centre Corporation—*Continued*

STATEMENT OF REVENUE AND EXPENSES FOR THE YEAR ENDED AUGUST 31, 1983

	1983	1982
	$	$
Operating revenue		
Performing arts programmes (Schedule 1)	6,325,821	5,412,247
Restaurants (Schedule 2)	2,387,966	2,130,804
Garage (Schedule 3)	1,145,751	1,036,195
Rentals	259,531	255,351
Other	722,336	599,679
	10,841,405	9,434,276
Operating expenses		
Performing arts programmes (Schedule 1)		
Direct operating costs	13,416,632	12,508,500
Support services	2,930,699	2,592,614
Restaurants (Schedule 2)	2,364,488	2,139,733
Garage (Schedule 3)	354,080	325,516
Operation of the building (Schedule 4)	4,318,634	3,385,673
Administrative services (Schedule 5)	3,773,397	3,371,475
	27,157,930	24,323,511
Excess of operating expenses over operating revenue	16,316,525	14,889,235
Other income		
Interest on short-term investments	1,075,646	1,417,282
Regional municipal grant	230,000	217,455
	1,305,646	1,634,737
Excess of expenses over revenue before parliamentary appropriation—Operating and extraordinary items	15,010,879	13,254,498
Parliamentary appropriation—Operating (Note 7)	13,953,400	12,625,100
Excess of expenses over revenue before extraordinary items	1,057,479	629,398
Extraordinary items		
Extraordinary building repairs	1,303,166	1,433,787
Parliamentary appropriation—Extraordinary building repairs (Note 8)	1,303,166	1,433,787
Excess of expenses over revenue	1,057,479	629,398

STATEMENT OF DEFICIT FOR THE YEAR ENDED AUGUST 31, 1983

	1983	1982
	$	$
Reserve for major repairs and capital acquisitions		
Balance at beginning of the year	387,994	385,000
Transfer to deficit	(387,994)	(43,960)
Appropriation during the year		46,954
Balance at end of the year		387,994
Deficit		
Balance at beginning of the year		632,392
Excess of expenses over revenue	(1,057,479)	(629,398)
	(1,057,479)	2,994
Transfer from the reserve	387,994	43,960
	(669,485)	46,954
Appropriation during the year		(46,954)
Balance at end of the year	(669,485)	
(Deficit) surplus	(669,485)	387,994

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED AUGUST 31, 1983

	1983	1982
	$	$
Source of funds		
Parliamentary appropriations		
Operating	13,953,400	12,625,100
Extraordinary building repairs	1,303,166	1,433,787
Interest on short-term investments and regional municipal grant	1,305,646	1,634,737
	16,562,212	15,693,624
Application of funds		
Excess of operating expenses over operating revenue	16,316,525	14,889,235
Item not requiring an outlay of funds		
Increase in accrued employee termination benefits	(34,360)	(37,503)
Funds utilized by operations	16,282,165	14,851,732
Extraordinary building repairs	1,303,166	1,433,787
	17,585,331	16,285,519
Decrease in working capital	(1,023,119)	(591,895)
Working capital at beginning of the year	650,999	1,242,894
Working capital (deficiency) at end of the year	(372,120)	650,999

NOTES TO FINANCIAL STATEMENTS AUGUST 31, 1983

1. Objectives and operations

The objectives of the Corporation are: to operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region; and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

In furtherance of its objectives, the Corporation may arrange for and sponsor performing arts activities at the Centre; encourage and assist in the development of performing arts companies resident at the Centre; arrange for or sponsor radio and television broadcasts and the showing of films in the Centre; provide accommodation at the Centre, on such terms and conditions as the Corporation may fix, for national and local organizations whose objects include the development and encouragement of the performing arts in Canada; and, at the request of the Government of Canada or the Canada Council, arrange for performance elsewhere in Canada by performing arts companies, whether resident or non-resident in Canada, and arrange for performances outside Canada by performing arts companies resident in Canada.

With a view to achieving the objectives, Her Majesty demised and leased the National Arts Centre building complex to the Corporation for a period of twenty years, expiring May 31, 1989. Under the terms of the lease, the Corporation is responsible for maintenance and operation of the building complex, but is not required to pay for the use of the complex. Accordingly, the expenses of the Corporation do not include any charge for rent.

2. Significant accounting policies

(a) Basis of accounting

The accounts of the Corporation are maintained on an accrual basis.

Appendix 3—*Continued*

National Arts Centre Corporation—*Continued*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1983—*Continued*

(b) Short-term investments

Short-term investments are carried at cost which approximates market value.

(c) Grants

Grants are recorded as revenue in the year in which the grantors make firm commitments to the Corporation.

(d) Costs of programmes in progress

Direct costs, including advances to performing companies and artists, incurred prior to the end of the year for programmes in progress are deferred and charged to expenses in the year in which the programmes terminate. Indirect costs and common services not attributable to particular performances are charged to expenses in the year in which they are incurred.

(e) Inventories

Inventories are valued at the lower of cost and net realizable value (food and beverages) or replacement cost (production materials).

(f) Deferred revenue

Revenue from tickets sold prior to the end of the year for programmes in progress is deferred and credited to revenue in the year in which the programmes terminate. Gift certificates and exchange vouchers not redeemed within three years of the year of their issuance are written off and credited to revenue. A percentage of those less than three years old is also credited to revenue.

(g) Operating expenses

Expenses of performing arts programmes, restaurants and garage do not include costs relating to building and equipment maintenance, utilities and capital acquisitions. These costs are included in operation of the building expenses.

(h) Capital acquisitions

Capital acquisitions, including leasehold improvements, are charged to expenses in the year they are acquired.

(i) Pension plan

Employees of the Corporation participate in the Public Service Superannuation plan, which is administered by the Government of Canada. Contributions to the plan are required by both the employees and the Corporation. These contributions represent the Corporation's total debt and are recorded on a current basis.

(j) Employee termination benefits

Employees of the Corporation are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees under the respective terms of employment.

(k) Parliamentary appropriations

The parliamentary appropriation for operating, received during the year ended August 31, is in respect of the Government of Canada's fiscal year ending on March 31 of the following year. Accordingly, as the amount received up to August 31 represents the total appropriation, 7/12ths is deferred to the following year and the balance, along with the amount deferred from the previous year, is credited to revenue in the current year.

The parliamentary appropriation received for extraordinary building repairs is considered as deferred revenue until used. An amount equal to the repairs incurred during the year, which are shown as an extraordinary item, is transferred to revenue as an extraordinary item. Should the total cost of the repairs be less than the amount received, the balance will be returned to the Consolidated Revenue Fund.

3. Short-term investments

Short-term investments include $50,000 in deposit certificates as security for the payment of fees to artists as required by a union.

4. Accounts receivable

	1983	1982
	$	$
Customers' accounts	513,563	571,183
Allowance for bad debts	(25,211)	(18,117)
	488,352	553,066
Accrued interest	105,757	357,227
Loans to musicians	96,785	63,014
Grants	57,500	72,485
Other	14,003	21,709
	762,397	1,067,501

5. Accounts payable and accrued liabilities

	1983	1982
	$	$
Trade	1,153,317	1,013,349
Accrued salaries and annual leave	553,307	400,155
Payroll deductions and sales tax	373,438	354,218
Holdbacks on contracts	48,204	151,730
	2,128,266	1,919,452

6. Deferred revenue

	1983	1982
	$	$
Tickets sold prior to the end of the year for programmes in progress	1,418,288	1,462,296
Other	131,391	125,946
	1,549,679	1,588,242

Appendix 3—*Continued*

National Arts Centre Corporation—*Continued*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1983—*Concluded*

7. Parliamentary appropriation—Operating

	1983	1982
	$	$
Deferred from the previous year	7,942,100	6,952,200
Received during the year	14,427,000	13,615,000
Credited to revenue for the year	(13,953,400)	(12,625,100)
Deferred to the following year	8,415,700	7,942,100

8. Parliamentary appropriation—Extraordinary building repairs

	1983	1982
	$	$
Deferred from the previous year	3,318,868	1,979,655
Received during the year		2,773,000
Credited to revenue for the year	(1,303,166)	(1,433,787)
Deferred to the following year	2,015,702	3,318,868

9. Lease commitments

Future minimum payments under operating leases as at August 31, 1983 amounted to $1,662,079 and are payable as follows:

Year ending August 31	$
1984	441,616
1985	405,617
1986	345,140
1987	269,084
1988	200,622
	1,662,079

10. Comparative figures

Certain figures for the year ended August 31, 1982 have been reclassified to conform to the presentation adopted for the year ended August 31, 1983.

SCHEDULE OF REVENUE AND EXPENSES—PERFORMING ARTS PROGRAMMES FOR THE YEAR ENDED AUGUST 31, 1983

SCHEDULE 1

	Dance and Variety		Music		Theatre		Festival		Total	
	1983	1982	1983	1982	1983	1982	1983	1982	1983	1982
	$	$	$	$	$	$	$	$	$	$
Revenue										
Box office	3,304,000	2,802,223	848,149	786,123	1,213,887	912,099	490,496	438,624	5,856,532	4,939,069
Specific grants			300	10,300		8,075			300	18,375
Recovery of costs	3,658	13,566	227,555	188,130	32,939	7,236	70,198	42,227	334,350	251,159
Other			102,756	139,503	15,534	37,104	16,349	27,037	134,639	203,644
	3,307,658	2,815,789	1,178,760	1,124,056	1,262,360	964,514	577,043	507,888	6,325,821	5,412,247
Expenses										
Direct										
Talent, performers and musicians	2,472,538	2,336,668	2,511,708	2,414,715	961,410	849,228	853,080	663,151	6,798,736	6,263,762
Set, prop, sound and stage crew	429,408	366,190	221,302	201,987	1,805,387	1,471,996	470,361	685,680	2,926,458	2,725,853
Wardrobe					165,041	186,932	173,699	158,154	338,740	345,086
Artistic, creative and professional services	5,390	2,326	10,129	10,028	302,609	257,817	76,519	137,065	394,647	407,236
Theatre and other production	113,450	100,556	99,715	72,148	198,760	151,078	54,040	28,035	465,965	351,817
	3,020,786	2,805,740	2,842,854	2,698,878	3,433,207	2,917,051	1,627,699	1,672,085	10,924,546	10,093,754
Advertising										
Performances	249,530	246,935	95,849	93,488	206,559	159,378	163,230	120,826	715,168	620,627
Subscriptions	54,965	64,682	179,598	195,126	148,896	120,627			383,459	380,435
	304,495	311,617	275,447	288,614	355,455	280,005	163,230	120,826	1,098,627	1,001,062
Administration (Schedule 6)	193,499	198,545	359,254	364,333	688,393	656,772	152,313	194,034	1,393,459	1,413,684
Direct operating costs	3,518,780	3,315,902	3,477,555	3,351,825	4,477,055	3,853,828	1,943,242	1,986,945	13,416,632	12,508,500
Excess of expenses over revenue before unallocated costs	211,122	500,113	2,298,795	2,227,769	3,214,695	2,889,314	1,366,199	1,479,057	7,090,811	7,096,253
Support services (Schedule 6)									2,930,699	2,592,614
Excess of expenses over revenue									10,021,510	9,688,867

Appendix 3—*Concluded*

National Arts Centre Corporation—*Concluded*

SCHEDULE OF REVENUE AND EXPENSES—RESTAURANTS FOR THE YEAR ENDED AUGUST 31, 1983

SCHEDULE 2

	1983	1982
	$	$
Revenue		
Food	1,307,663	1,162,596
Beverages	1,049,300	944,872
Other	31,003	23,336
	2,387,966	2,130,804
Expenses		
Cost of sales		
Food	529,355	463,139
Beverages	336,988	309,864
	866,343	773,003
General and administration		
Salaries, wages and employee benefits	1,243,223	1,128,695
Supplies and equipment rental	154,661	167,637
Other	100,261	70,398
	1,498,145	1,366,730
	2,364,488	2,139,733
Excess of revenue over expenses (expenses over revenue)	23,478	(8,929)

SCHEDULE OF REVENUE AND EXPENSES—GARAGE FOR THE YEAR ENDED AUGUST 31, 1983

SCHEDULE 3

	1983	1982
	$	$
Revenue		
Parking	1,143,783	1,034,259
Other	1,968	1,936
	1,145,751	1,036,195
Expenses		
Salaries, wages and employee benefits	331,360	302,384
Other	22,720	23,132
	354,080	325,516
Excess of revenue over expenses	791,671	710,679

SCHEDULE OF EXPENSES—OPERATION OF THE BUILDING FOR THE YEAR ENDED AUGUST 31, 1983

SCHEDULE 4

	1983	1982
	$	$
Salaries, wages and employee benefits	1,490,928	1,350,657
Repairs and maintenance to buildings and equipment	1,200,470	866,707
Furniture and equipment	769,873	361,524
Utilities	749,818	721,539
Professional services and expenses	50,458	53,060
Travel and duty entertainment	13,027	5,185
Office expenses	2,706	1,184
Advertising and promotion		1,419
Other	41,354	24,398
	4,318,634	3,385,673

SCHEDULE OF EXPENSES—ADMINISTRATIVE SERVICES FOR THE YEAR ENDED AUGUST 31, 1983

SCHEDULE 5

	1983	1982
	$	$
Salaries, wages and employee benefits	2,457,375	2,267,433
Telecommunications	367,963	233,195
Office expenses	301,040	233,854
Advertising and promotion	138,285	103,736
Professional services and expenses	105,892	147,896
Trustee's fees and expenses	100,668	90,069
Office rent	96,463	76,323
Insurance	68,597	68,347
Travel and duty entertainment	68,187	78,270
Repairs and maintenance to buildings and equipment	11,901	13,616
Other	57,026	58,736
	3,773,397	3,371,475

SCHEDULE OF EXPENSES—PERFORMING ARTS PROGRAMMES FOR THE YEAR ENDED AUGUST 31, 1983

SCHEDULE 6

	Administration		Support services	
	1983	1982	1983	1982
	$	$	$	$
Salaries, wages and employee benefits	1,219,909	1,232,137	1,788,103	1,562,500
Travel and duty entertainment	107,597	124,162	57,046	31,823
Professional services and expenses	27,195	15,498	65,777	68,520
Office expenses	14,758	15,024	293,850	270,430
Advertising and promotion			425,390	372,807
Warehouse rent			127,385	91,143
Commissions and service charges			120,095	114,713
Other	24,000	26,863	53,053	80,678
	1,393,459	1,413,684	2,930,699	2,592,614

Appendix 4

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the audit committee of the Board.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Director of Administration and Financial Services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where contacts are maintained between our internal auditor and staff of the Auditor General's Office.

These financial statements have been examined by the Auditor General, his role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Board as at March 31, 1984 and the results of its operations and the changes in its financial position for the year ended in conformity with generally accepted accounting principles. The Auditor General's unqualified opinion is appended.

Approved by:

A. BRUNELLE
Financial Advisor, Financial Services
(Senior full-time financial officer)

M. DEVLIN
Director of Administration
(Senior financial officer)

July 3, 1984

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984		1983	
	Estimates	Actual	Estimates	Actual
Annual lapsing authority				
Cost of operations for the year		56,224		52,660
Less: items not requiring use of funds		1,166		1,919
Operating requirements	56,134	55,058	51,215	50,741
Net capital acquisitions	2,822	2,770	2,095	2,046
Authority used	58,956	57,828	53,310	52,787
Statutory authority				
Working capital change	250	(576)	220	(1,084)
Other items		304		221
Authority provided	250	(272)	220	(863)
Total authority used	59,206	57,556	53,530	51,924

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1984

	1984	1983
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	12,527,808	11,910,822
Add: PAYE charges against the appropriation account after March 31	6,403,394	3,927,188
Less: amounts credited to the appropriation account after March 31	6,533,601	4,686,648
Net authority used, end of year	12,397,601	11,151,362
Authority limit	20,000,000	20,000,000
Unused authority carried forward	7,602,399	8,848,638

Appendix 4—*Continued*

National Film Board—*Continued*

AUDITOR'S REPORT

THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the National Film Board as at March 31, 1984 and the statements of operations, accumulated net charge against the Revolving Fund's authority, accumulated deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 8, 1984

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983
	$	$
Current assets		
Cash	103,150	145,431
Parliamentary appropriation receivable	122,177	296,817
Accounts receivable		
Government of Canada	7,268,917	4,746,704
Outside parties	2,205,514	1,901,296
Inventories (Note 3)	2,192,389	2,251,120
Prepaid expenses	306,247	276,924
	12,198,394	9,618,292
Fixed assets (Note 4)		
Cost	21,469,352	19,233,775
Less: accumulated depreciation	11,982,739	11,265,800
	9,486,613	7,967,975
	21,685,007	17,586,267

LIABILITIES	1984	1983
	$	$
Current liabilities		
Accounts payable		
Government of Canada	975,845	613,278
Outside parties	6,852,176	3,886,150
Accrued salaries and benefits	1,692,182	1,802,693
Advances on productions	444,828	506,576
Current portion of provision for employee termination benefits	320,000	320,000
	10,285,031	7,128,697
Long-term liability		
Provision for employee termination benefits	6,096,931	5,857,009
	16,381,962	12,985,706
EQUITY OF CANADA		
Accumulated net charge against the Revolving Fund's authority	12,527,808	11,910,822
Accumulated deficit	(7,224,763)	(7,310,261)
	5,303,045	4,600,561
	21,685,007	17,586,267

Approved by Management:

MARC DEVLIN
Director of Administration

FRANÇOIS MACEROLA
Government Film Commissioner

Approved by the Board:

PAUL FORTIN
Member

M. I. CHERTKOW
Member

Appendix 4—*Continued*

National Film Board—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Expenses (Note 5)		
Production of films and other visual material		
Board's program	33,818,005	31,036,874
Government of Canada	11,245,152	7,581,904
Outside parties	1,908,673	1,904,038
Distribution of films and other visual material		
Board's program	17,232,510	16,773,983
Services and film prints		
Government of Canada	1,771,042	2,078,969
Outside parties	1,085,539	1,057,647
Administration	8,967,485	8,360,491
Research and development	769,607	745,011
	76,798,013	69,538,917
Revenues		
Production of films and other visual material		
Government of Canada	11,645,477	7,969,687
Outside parties	2,039,192	1,920,371
Services and film prints		
Government of Canada	1,939,252	2,287,706
Outside parties	2,580,211	2,596,767
Rentals, royalties and miscellaneous		
Government of Canada	7,100	10,635
Outside parties	2,362,761	2,093,888
	20,573,993	16,879,054
Cost of operations for the year	56,224,020	52,659,863

STATEMENT OF ACCUMULATED NET CHARGE AGAINST THE REVOLVING FUND'S AUTHORITY FOR THE YEAR ENDED MARCH 31, 1984

		1984	1983
		$	$
Balance, beginning of year		11,910,822	12,210,285
Net credit to the Fund's Authority account	$		
Gross charge	55,407,866		
Less: admissible cost of operations financed by a parliamentary appropriation	56,309,518	(901,652)	(1,138,839)
Parliamentary appropriation—Increase in the net book value of fixed assets		1,518,638	839,376
Balance, end of year		12,527,808	11,910,822

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Balance, beginning of year	7,310,261	6,597,839
Cost of operations for the year	56,224,020	52,659,863
	63,534,281	59,257,702
Parliamentary appropriation—Operations	(56,309,518)	(51,947,441)
Balance, end of year	7,224,763	7,310,261

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Source of working capital		
Parliamentary appropriation		
Operations	56,309,518	51,947,441
Increase in the net book value of fixed assets	1,518,638	839,376
	57,828,156	52,786,817
Proceeds from disposal of fixed assets	52,547	49,404
	57,880,703	52,836,221
Use of working capital		
Operations		
Cost of operations for the year	56,224,020	52,659,863
Less: items not requiring use of funds		
Depreciation	1,248,417	1,161,307
Increase in the provision for employee termination benefits	239,922	767,623
Loss on disposal of fixed assets	2,588	45,184
	54,733,093	50,685,749
Net credit to the Revolving Fund's Authority account	901,652	1,138,839
Acquisition of fixed assets	2,822,190	2,095,271
	58,456,935	53,919,859
Decrease in working capital	576,232	1,083,638
Working capital, beginning of year	2,489,595	3,573,233
Working capital, end of year	1,913,363	2,489,595
Changes in working capital components		
Decrease (increase) in current assets		
Cash	42,281	39,548
Parliamentary appropriation receivable	174,640	(38,602)
Accounts receivable	(2,826,431)	1,141,385
Inventories	58,731	(68,814)
Prepaid expenses	(29,323)	130,958
Increase (decrease) in current liabilities		
Accounts payable	3,328,593	(279,287)
Accrued salaries and benefits	(110,511)	(72,455)
Advances on productions	(61,748)	131,912
Current portion of the provision for employee termination benefits		98,993
	576,232	1,083,638

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority and purposes

The National Film Board was established in 1950 under the National Film Act to initiate and promote the production and distribution of films in the national interest and in particular to:

produce and distribute, and to promote the production and distribution of, films designed to interpret Canada to Canadians and to other nations;

represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;

engage in research in film activity and to make available the results thereof to persons engaged in the production of films;

advise the Governor in Council in connection with film activities; and

discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

Appendix 4—*Continued*

National Film Board—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Continued*

The Board, through the operation of a revolving fund having a permanent continuing authority from Parliament, can make payments out of the Consolidated Revenue Fund for working capital and the interim financing of operating costs and the acquisition of fixed assets and can record the increase in the net book value of fixed assets against this authority, which provides that the aggregate of admissible working capital and net book value of fixed assets is not to exceed $20 million at any one time. A parliamentary authority, to replenish the revolving fund for net acquisitions of fixed assets and the admissible cost of operations, is voted annually and recorded in the year to which it applies. Any unused balance lapses.

2. Significant accounting policies

Production of films and other visual material

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

Board's program

All costs incurred for unsponsored productions and the excess of costs over the sponsor's contribution for partially-sponsored productions.

Government of Canada and outside parties

All costs incurred for fully-sponsored productions and the sponsored costs of partially-sponsored productions.

Revenues from production of films and other visual material are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Film prints

The cost of prints made for sale purposes is recorded as inventories. The cost of other prints is expensed on a current basis.

Inventories

Productions in process are carried at the cumulative amount of costs incurred for each production exceeding advances invoiced, up to the amount of the sponsored unbilled balance. On the other hand, any cumulative excess of advances invoiced over costs incurred is recorded as advances on productions.

Materials and supplies are carried at the lower of the average cost and replacement value.

Film prints and other visual material held for resale are carried at the lower of the average direct cost of production and net realizable value.

Fixed assets

Equipment, office equipment and furniture, motor vehicles and garage equipment are carried at cost. Depreciation is calculated on the straight-line method over the estimated useful life of the assets, generally 5 to 10 years. No depreciation is provided during the year of acquisition.

Leasehold improvements are charged to operations as incurred.

The Board enters into agreements with the Department of Supply and Services to acquire the exclusive use of certain fixed assets through leasing arrangements. Rentals are charged to operations in the year to which they apply.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Inventories

	1984	1983
	$	$
Productions in process	456,208	687,802
Materials and supplies	1,418,227	1,284,608
Film prints and other visual material held for resale	317,954	278,710
	2,192,389	2,251,120

4. Fixed assets

	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	$	$	$	$
Equipment	16,401,888	1,749,790	484,681	17,666,997
Office equipment and furniture	2,726,837	1,027,218	96,956	3,657,099
Motor vehicles and garage equipment	105,050	45,182	4,976	145,256
	19,233,775	2,822,190	586,613	21,469,352

	Balance, beginning of year	Depreciation	Decrease	Balance, end of year
	$	$	$	$
Accumulated depreciation	11,265,800	1,248,417	531,478	11,982,739

5. Expenses

	1984	1983
	$	$
Salaries and benefits	38,995,202	37,194,990
Rentals	9,915,801	8,823,362
Contracted film production and laboratory processing	8,181,645	5,097,771
Materials and supplies	5,741,252	4,718,947
Transportation and communications	5,159,679	5,146,670
Professional and special services	5,080,416	4,688,237
Depreciation	1,248,417	1,161,307
Information	820,848	949,568
Repair and upkeep	575,725	799,001
Miscellaneous	1,079,028	959,064
	76,798,013	69,538,917

Appendix 4—*Concluded*

National Film Board—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

6. Contingent liability

A legal action amounting to $1,606,130 has been instituted against the Board by a former employee for an alleged unjustified dismissal in 1975. This action is being contested; no provision has been made in the accounts.

7. Subsequent event

On May 29, 1984, the Minister of Communications announced a Government approved National Film and Video Policy which provides for a new, more focussed and more effective role for the Board as a world-class centre of excellence in film and video production and a national training centre for advanced research, development and training in the art and technology of film and video. The implementation of this new role will involve a sweeping reorganization, restructuring, reallocation and reconstitution of its activities.

8. Restatement of prior year figures

For comparative purposes, some 1983 figures have been restated to conform with the 1984 presentation.

Appendix 5

National Museums of Canada

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE BOARD OF TRUSTEES
OF THE NATIONAL MUSEUMS OF CANADA

I have examined the balance sheet of National Museums of Canada as at March 31, 1984 and the statements of operations, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 20, 1984

BALANCE SHEET AS AT MARCH 31, 1984

(in thousands of dollars)

ASSETS	1984	1983	LIABILITIES AND EQUITY	1984	1983
Current			Current		
Deposit with Receiver General for Canada	5,420	2,981	Accounts payable and accrued liabilities	6,888	4,678
Accounts receivable	147	112	Deferred parliamentary appropriation (Note 5)	845	296
Inventories (Note 3)	1,397	1,360		7,733	4,974
	6,964	4,453	Trust account (Schedule 1)	391	487
Trust account (Schedule 1)	391	487	Equity	7,405	6,923
Collections	1	1			
Property and equipment (Note 4)	8,173	7,443			
	15,529	12,384		15,529	12,384

Approved by Management:

LEO A. DORAIS
Secretary-General/Vice Chairman

DANN M. MICHOLS
Assistant Secretary-General

Approved by the Board:

ROGER HAMEL
Trustee

Appendix 5—*Continued*

National Museums of Canada—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Expenses		
Operating (Schedule 2)	68,499	62,505
Grants and contributions	10,682	8,886
Purchase of objects for the collections of the Corporation (Note 6)	1,476	2,022
	80,657	73,413
Revenue	76	77
Cost of operations	80,581	73,336
Financed by:		
Parliamentary appropriations		
Operating expenditures (Note 5)	53,534	48,558
Grants and contributions (Note 5)	10,682	8,886
Statutory—Contributions to employee benefit plans	4,699	4,255
	68,915	61,699
Services provided without charge by government departments (Note 7)	12,230	10,299
	81,145	71,998
Excess of financing over cost of operations (cost of operations over financing)	564	(1,338)

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Balance at beginning of the year	6,923	8,305
Excess of financing over cost of operations (cost of operations over financing)	564	(1,338)
Revenue transferred to Receiver General for Canada	(82)	(44)
Balance at end of the year	7,405	6,923

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Source of funds		
Parliamentary appropriations	68,915	61,699
Application of funds		
Cost of operations	80,581	73,336
Items not affecting funds		
Services provided without charge by Government departments	(12,230)	(10,299)
Depreciation	(1,606)	(2,392)
	66,745	60,645
Purchase of property and equipment	2,336	1,452
Revenue transferred to Receiver General for Canada	82	44
	69,163	62,141
Decrease in working capital	(248)	(442)
Working capital deficiency at beginning of the year	(521)	(79)
Working capital deficiency at end of the year	(769)	(521)

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority, objective and operations

The National Museums of Canada was established by the National Museums Act in 1968 and is a departmental Crown corporation named in Schedule B to the Financial Administration Act.

The Corporation's objective is to demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof.

The Corporation's operations comprise the National Gallery of Canada, the National Museum of Man, the National Museum of Natural Sciences, the National Museum of Science and Technology, National Programmes, Museum Assistance Programmes and Administration.

2. Accounting policies

(a) Basis of accounting

Expenses and revenue are accounted for using the accrual basis of accounting, except for refunds of previous years' expenditure, employee termination benefits, and the trust account which are recorded on a cash basis. Parliamentary appropriations are recorded in the year to which they apply.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value, except for the cost of books and pamphlets which is written down on a straight-line basis over a five-year period to take into account obsolescence.

(c) Property and equipment

Property and equipment are carried at cost and depreciated using the straight-line method over their estimated useful lives as follows:

Equipment	5 to 12 years
Building renovations	25 years
Office furniture	5 to 10 years

(d) Collections

Collections constitute the major portion of the Corporation's assets but are shown at a nominal value of $1,000 on the balance sheet because of the practical difficulties in reflecting them at a meaningful value. Objects purchased for the collections of the Corporation are recorded as expenses in the year of acquisition. Objects donated to the Corporation are not recorded in the books of accounts.

(e) Services provided without charge

Amounts for services provided without charge by Government departments are included in operating expenses.

(f) Pension plan

The employees of the Corporation participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to admissible past service, contributions are expensed when paid; the terms of payment are set by the applicable purchase conditions.

Appendix 5—*Continued*

National Museums of Canada—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

(g) Publishing and boutiques operations

Operating expenses of publishing and boutiques do not include costs relating to personnel, travel, building maintenance, rent and utilities. These costs are included as general operating expenses.

3. Inventories

	1984	1983
	(in thousands of dollars)	
Books, pamphlets, replicas and other materials	1,178	1,238
Publications in process	219	122
	1,397	1,360

4. Property and equipment

	1984			1983
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Equipment	7,115	3,892	3,223	2,730
Building renovations	4,965	1,618	3,347	3,545
Office furniture	3,204	1,601	1,603	1,168
	15,284	7,111	8,173	7,443

5. Parliamentary appropriations

	Operating expenditures		Grants and contributions	
	1984	1983	1984	1983
	(in thousands of dollars)			
Department of Communications				
Vote 80 (70 in 1983)	54,575	49,093		
Vote 85 (75 in 1983)			8,853	8,853
Deferred from the previous year	296	373		
Supplemented by Treasury Board				
Vote 5	702	359		
Vote 10	223	393	2,035	444
Vote 30	95	49		
	55,891	50,267	10,888	9,297
Amount lapsed	(1,512)	(1,413)	(206)	(411)
Amount deferred	(845)	(296)		
Amount used	53,534	48,558	10,682	8,886

The amount deferred represents the funds available for the purchase of objects for the collections of the Corporation until the end of next year.

Vote 80 includes an amount of $938,000 for planning the move to the new museums.

6. Purchase of objects for the collections of the Corporation

	1984	1983
	(in thousands of dollars)	
National Gallery of Canada	993	1,378
National Museum of Man	282	373
National Museum of Natural Sciences	107	111
National Museum of Science and Technology	94	160
	1,476	2,022

7. Services provided without charge by Government departments

	1984	1983
	(in thousands of dollars)	
Accommodation	11,281	9,478
Employee insurance premiums	604	530
Accounting and cheque issue service	267	222
Employee compensation payments	78	69
	12,230	10,299

8. Commitments

(a) As at March 31, 1984, the Corporation had entered into various agreements for a total of approximately $3,405,000. The future minimum payments during the next 5 years are as follows:

	(in thousands of dollars)
1985	737
1986	738
1987	747
1988	712
1989	471

(b) Subject to the provision of funds by Parliament, approved grants payable in future years are as follows:

	(in thousands of dollars)
1985	6,588
1986	166
	6,754

9. Contingencies

(a) On termination of employment, employees of the Corporation are entitled to certain benefits provided under terms of employment. The cost of these benefits is expensed in the year in which they are paid. As at March 31, 1984, the maximum liability under these terms of employment is estimated at $3,089,000 (1983—$2,475,000). No provision has been recorded in the accounts.

(b) A Provincial Court has issued a judgement against the Corporation on the 8th day of August 1983. As of March 31, 1984, the amount payable could be approximately $170,000. The Corporation has appealed this decision and the ultimate outcome is uncertain. Eventual disbursements will be charged to the period in which they occur.

Appendix 5—*Concluded*

National Museums of Canada—*Concluded*

SCHEDULE OF TRUST ACCOUNT FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

SCHEDULE 1

	1984	1983
Receipts		
Grants under Section 29 of the Cultural Property Export and Import Act		855
Gifts and bequests	75	120
Interest income	34	43
	109	1,018
Disbursements		
Purchase of objects for the collections of the Corporation	146	774
Other	59	87
	205	861
Excess of receipts over disbursements (disbursements over receipts)	(96)	157
Balance at beginning of the year	487	330
Balance at end of the year, represented by deposit with Receiver General for Canada	391	487

SCHEDULE OF OPERATING EXPENSES FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

SCHEDULE 2

	1984	1983
Personnel costs	38,873	35,025
Accommodation	11,281	9,478
Professional and special services	5,544	5,421
Travel	2,008	1,887
Depreciation	1,606	2,392
Protective services	1,487	1,272
Repairs and upkeep of equipment	1,410	1,241
Materials and supplies	1,286	1,324
Office supplies and equipment	1,059	912
Communications	973	909
Rentals	769	758
Publications	491	234
Purchase of books	386	307
Postage	279	319
Accounting and cheque issue service	267	222
Publishing and boutiques—Loss from operations (Schedule 3)	213	367
Advertising	191	144
Freight, express and cartage	186	160
Design and display	132	123
Miscellaneous	58	10
	68,499	62,505

SCHEDULE OF PUBLISHING AND BOUTIQUES OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

SCHEDULE 3

	1984	1983
Sales		
Publishing	200	248
Boutiques	795	721
	995	969
Cost of sales		
Publishing	598	815
Boutiques	517	416
	1,115	1,231
Gross loss	120	262
Expenses		
Administration	88	50
Advertising	5	8
Bad debts		47
	93	105
Loss from operations	213	367

Appendix 6

Social Sciences and Humanities Research Council

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL
AND
THE HONOURABLE SERGE JOYAL, P.C., M.P.
SECRETARY OF STATE

I have examined the statement of expenditure of the Social Sciences and Humanities Research Council for the year ended March 31, 1984. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Council for the year ended March 31, 1984 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 22, 1984

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

	1984	1983
Expenditure		
Grants (Schedule I)	54,429	51,348
Operating (Schedule II)	6,039	5,370
	60,468	56,718
Provided for by:		
Parliamentary appropriations		
Grants (Note 3)	54,429	51,348
Operating expenditure (Note 3)	5,195	4,589
Statutory—Contributions to employee benefit plans	460	434
	60,084	56,371
Services provided without charge by other departments	384	347
	60,468	56,718

Approved by the Council:

W.E. TAYLOR
President

G. BOULIANE
Treasurer

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1984

1. Authority and objective

The Council was established in 1977 by the Social Sciences and Humanities Research Council Act and is a departmental Crown corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

2. Accounting policies

(a) Expenditure

Grants are charged to expenditure when disbursed. Operating expenditure are recorded on an accrual basis, except for employee termination benefits which are expensed in the year of payment. Acquisition of office furniture and equipment is recorded as operating expenditure in the year of purchase.

(b) Services provided without charge by other departments

Amounts for services provided without charge by other departments are included in operating expenditure (Schedule II).

(c) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditure on a current basis.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are remitted to the Receiver General for Canada on a cash basis.

3. Parliamentary appropriations

Parliamentary appropriations are recorded when used and any amount not used lapses in accordance with Section 30 of the Financial Administration Act. Appropriations are as follows:

	Department of Communications			
	Grants		Operating expenditures	
	Vote 100	Vote 90	Vote 95	Vote 85
	1984	1983	1984	1983
	(in thousands of dollars)			
Main Estimates	54,429	51,348	5,206	4,936
Amounts lapsed				
Reserve allotment			(10)	
Amount not used			(1)	(347)
Amount spent	54,429	51,348	5,195	4,589

Appendix 6—*Concluded*

Social Sciences and Humanities Research Council—*Concluded*

NOTES TO FINANCIAL STATEMENT MARCH 31, 1984—*Concluded*

4. Supplementary information

(a) Accounts receivable

Accounts receivable from award holders amounting to $92,740 (1983—$77,298) are not included in the statement of expenditure.

(b) Refunds of previous years' expenditure

Refunds of previous years' expenditure amounting to $367,051 (1983—$393,022) are not included in the statement of expenditure.

(c) Queen's Fellowship Fund

In 1979, the Council took over from the Canada Council the administration and control of the Queen's Fellowship Fund which consists of $250,000 of sinking fund debentures, maturing March 1, 1995 and bearing interest at 10 ½% per annum. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of expenditure, are as follows:

	1984	1983
	(in thousands of dollars)	
Balance at beginning of the year	330	326
Interest earned	33	35
Fellowship awards	(34)	(31)
Balance at end of the year	329	330

5. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Awards approved in the year ended March 31, 1984 and previous years are payable as follows:

	(in millions of dollars)
1985	44.1
1986	6.4
Subsequent years	2.9
	53.4

SCHEDULE OF GRANTS EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

SCHEDULE I

	1984	1983
Fellowships	17,639	17,050
Research grants	15,942	15,522
Strategic grants	7,211	6,364
Negotiated grants	6,873	6,424
Research communication grants	5,245	4,636
International exchanges	1,100	994
Special grants	394	333
"Jules and Gabrielle Léger" fellowship	25	25
	54,429	51,348

SCHEDULE OF OPERATING EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

SCHEDULE II

	1984	1983
Salaries and employee benefits	3,726	3,417
Expenditure for Council and its Committee	584	466
Material and supplies	307	262
Accommodation	305	277
Acquisition of office furniture and equipment	174	147
Program evaluation	148	106
Other professional and special services	142	135
Travel	112	59
Advertising and publication	105	114
Telecommunications	105	87
Data processing	102	89
Rental of facilities and equipment	100	100
Postage and freight	99	76
Repairs and maintenance	30	35
	6,039	5,370

SECTION 3

1983-84
PUBLIC ACCOUNTS

Consumer and Corporate Affairs

Department
Restrictive Trade Practices Commission
Standards Council of Canada

CONTENTS

Page

Programs' objectives 3.3
Use of appropriations 3.4
Total cost of programs—Budgetary 3.4
Programs by activity—Budgetary 3.5
Grants and contributions 3.6
Budgetary expenditure by program and standard object........ 3.7
Revenue 3.8
Appendix 3.9

CONSUMER AND CORPORATE AFFAIRS

Department

Objective

—To maintain confidence in the integrity and viability of the market economy in Canada.

Restrictive Trade Practices Commission

Objective

—To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

Standards Council of Canada

Objective

—To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Note: The Canada Post Corporation was transferred to the Department of Labour.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	Budgetary	
1	Operating expenditures	$ 127,145,000
	1b	3,255,750
	1c	606,000
	Transfer from TB Vote 10[1]	213,834
5	The grants listed in the Estimates and contributions	$ 56,689,000
	5b	42,250,000
	5c	27,300,000
	Transfer from TB Vote 10[1]	288,716
Stat	Minister of Consumer and Corporate Affairs—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	RESTRICTIVE TRADE PRACTICES COMMISSION	
	Budgetary	
10	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	STANDARDS COUNCIL OF CANADA	
	Budgetary	
15	Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	
	Total—Budgetary	

[1] Treasury Board Vote 10 employment initiatives.

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less* Receipts credited to revenue	*Add* Accommodation provided without charge by Public Works	*Add* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1983-84	261,760	35,322	13,718	1,991	242,147
	1982-83	159,740	31,114	9,327	1,669	139,622
RESTRICTIVE TRADE PRACTICES COMMISSION	1983-84	1,507	1	171	14	1,691
	1982-83	1,453	7	120	18	1,584
STANDARDS COUNCIL OF CANADA	1983-84	5,978				5,978
	1982-83	5,762				5,762
Total	1983-84	269,245	35,323	13,889	2,005	249,816
	1982-83	166,955	31,121	9,447	1,687	146,968

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
131,220,584		131,220,584		131,220,584	125,036,192	6,184,392		109,636,931
126,527,716		126,527,716		126,527,716	125,264,745	1,262,971		39,673,105
39,100	1,875	40,975		40,975	40,975			38,725
10,178,000	1,151,000	11,329,000		11,329,000	11,329,000			10,325,500
	89,564	89,564		89,564	89,564			66,073
267,965,400	***1,242,439***	***269,207,839***		***269,207,839***	***261,760,476***	***7,447,363***		***159,740,334***
1,630,000		1,630,000		1,630,000	1,355,089	274,911		1,287,984
136,000	16,000	152,000		152,000	152,000			164,800
1,766,000	***16,000***	***1,782,000***		***1,782,000***	***1,507,089***	***274,911***		***1,452,784***
5,978,000		***5,978,000***		***5,978,000***	***5,978,000***			***5,762,000***
275,709,400	1,258,439	276,967,839		276,967,839	269,245,565	7,722,274		166,955,118

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Consumer affairs	43,965	43,686	3,917	3,586	1,978	1,969	49,860	49,241
Corporate affairs	23,738	23,226	73	159			23,811	23,385
Combines investigation and competition policy	15,342	13,902	60	86			15,402	13,988
Metric Commission	8,943	7,224	10	11	5,000	4,196	13,953	11,431
Assistance program for urea formaldehyde foam insulation homeowners	19,076	18,256	176	52	119,550	119,099	138,802	137,407
Administration	26,398	25,061	982	1,247			27,380	26,308
	137,462	131,355	5,218	5,141	126,528	125,264	269,208	261,760
Less: receipts credited to revenue	34,001	35,322					34,001	35,322
Add: accommodation provided without charge by Public Works	13,718	13,718					13,718	13,718
other services provided without charge by other departments	1,991	1,991					1,991	1,991
Total cost of program	119,170	111,742	5,218	5,141	126,528	125,264	250,916	242,147
RESTRICTIVE TRADE PRACTICES COMMISSION								
Restrictive Trade Practices Commission	1,777	1,505	5	2			1,782	1,507
Less: receipts credited to revenue		1						1
Add: accommodation provided without charge by Public Works	171	171					171	171
other services provided without charge by other departments	14	14					14	14
Total cost of program	1,962	1,689	5	2			1,967	1,691
STANDARDS COUNCIL OF CANADA								
National standardization					3,673	3,673	3,673	3,673
International standardization					2,305	2,305	2,305	2,305
Total cost of program					5,978	5,978	5,978	5,978

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
Grants			
Consumer affairs			
Grant to the Consumers' Association of Canada	200	200	200
Grants to various organizations working in the consumer interest	500	500	484
	700	*700*	*684*
Contributions			
Consumer affairs			
Contributions to various organizations working in the consumer interest	989	988	968
New Employment Expansion and Development (NEED) Program	289	281	
Metric Commission			
Contributions to employed persons required to purchase duplicate measurement sensitive tools because of metric conversion	5,000	4,196	11,087
Assistance program for urea formaldehyde foam insulation homeowners			
Contributions to homeowners to cover eligible costs in connection with Government prescribed remedial repairs	119,550	119,099	26,934
	125,828	*124,564*	*38,989*
	126,528	*125,264*	*39,673*
STANDARDS COUNCIL OF CANADA			
Grant			
Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	*5,978*	*5,978*	*5,762*
Total	132,506	131,242	45,435

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Department	Restrictive Trade Practices Commission	Standards Council of Canada	Total
(1) Salaries and wages	81,950 **79,405** *71,211*	1,048 **924** *808*		82,998 **80,329** *72,019*
(1) Other personnel costs	11,331 **11,331** *10,328*	152 **152** *165*		11,483 **11,483** *10,493*
(2) Transportation and communications	9,409 **9,729** *8,473*	56 **43** *33*		9,465 **9,772** *8,506*
(3) Information	3,492 **3,823** *2,304*	60 **23** *29*		3,552 **3,846** *2,333*
(4) Professional and special services	25,610 **22,443** *18,161*	416 **329** *372*		26,026 **22,772** *18,533*
(5) Rentals	884 **530** *621*	20 **9** *11*		904 **539** *632*
(6) Purchased repair and upkeep	1,090 **1,171** *1,062*	5 **3** *3*		1,095 **1,174** *1,065*
(7) Utilities, materials and supplies	3,558 **2,746** *4,374*	20 **19** *20*		3,578 **2,765** *4,394*
(9) Construction and acquisition of machinery and equipment	5,218 **5,141** *3,265*	5 **2** *11*		5,223 **5,143** *3,276*
(10) Grants, contributions and other transfer payments	126,528 **125,264** *39,673*		5,978 **5,978** *5,762*	132,506 **131,242** *45,435*
(12) All other expenditures	138 **177** *268*	 **3** *1*		138 **180** *269*
Total net expenditures	269,208 **261,760** *159,740*	1,782 **1,507** *1,453*	5,978 **5,978** *5,762*	276,968 **269,245** *166,955*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

	1983-84	1982-83
	$	$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,350,978	1,054,997
Services and service fees	5,760,201	4,876,434
Privileges, licences and permits	23,525,339	22,399,554
Other non-tax revenue	4,686,097	2,783,539
Total	35,322,615	31,114,524

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure, $20,445; adjustment to prior year's Payables at Year End (PAYE), $1,330,533		1,350,978
Services and service fees:		
Administration: access to information, $115; court costs, $1,877; certified copies, $13,055; certificate of authentication, $300; railway mortgages and sales, $1,846	17,193	
Consumer affairs: laboratory fees, electricity and gas, $4,606; weights and measures, $73,484; inspection fees, electricity and gas, $1,168,467; weights and measures, $918,367	2,164,924	
Patents: access to information, $101; copies, $121,211; attorney's registration examination fees, annuel fee of patent agents, searches, $40,490	161,802	
Trade marks: copies	171,877	
Copyrights and industrial design: copies, copyrights industrial designs	10,930	
Corporations: name searches and reservations, $211,101; annual summaries and returns, $2,396,289; copies of documents, $8,963; mortgage, inspection of documents, registration of receiver, register searches, $616,908	3,233,261	
Bankruptcy: transcripts, court costs, sheriff fees, official receiver's administration fees, official receiver's services	35	
Competition policy: transcripts	179	
		5,760,201
Privileges, licences and permits:		
Consumer affairs: label registration number	76,365	
Patents: application for patent related fees, $587,186; licence, correction—Section 8, disclaimer, $25,840; assignment registration fees, $689,732; filing fees, $5,200,465; final fees, $7,302,681	13,805,904	
Trade marks: application, $2,880,759; registered user and amendments, $555,827; renewals, $931,286; advertisement fees, $1,306	4,369,178	
Copyrights and industrial design: copyrights applications, $229,961; assignments, $5,714; industrial design and timber mark applications, $307,224; assignments and renewals, $119,654	662,553	
Corporations: articles and applications, $4,406,775; all exemptions, $16,920; certificates of status and certified copies, $146,942	4,570,637	
Bankruptcy: trustee licence fees	40,702	
		23,525,339

	1983-84	
	$	$
Other non-tax revenue:		
Administration: premium and discount on exchange	12,438	
Consumer affairs: fines, weights and measures, $82,446; consumer product, $36,275; hazardous product, $16,676; electricity and gas, $200	135,597	
Copyrights and industrial design: fines, Section 25, Copyrights Act	31,440	
Bankruptcy: levies under the Bankruptcy Act, $1,743,946; fines and forfeitures, Excheats Act, $2,313	1,746,259	
Competition policy: prosecution under Combines Act, $2,371,186; petroleum inquiry, $8,421	2,379,607	
Urea formaldehyde foam insulation: contractor fees, enrolment, $15,324; course, $178,953; application, $88,495; training manual, $82,218	364,990	
Sundries	15,766	
		4,686,097

	1983-84	1982-83
	$	$
RESTRICTIVE TRADE PRACTICES COMMISSION		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,066	7,240

	1983-84
	$
Details	
Non-Tax Revenue—	
Refunds of previous years' expenditure:	
Adjustment to prior year's Payables at Year End (PAYE)	1,066

Appendix

Standards Council of Canada

AUDITOR'S REPORT

TO THE STANDARDS COUNCIL OF CANADA
AND
THE HONOURABLE JUDY EROLA, P.C., M.P.
MINISTER OF CONSUMER AND CORPORATE AFFAIRS

I have examined the balance sheet of the Standards Council of Canada as at March 31, 1984 and the statements of operations and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 4, 1984

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983
	$	$
Cash and short-term deposits	3,617,063	3,359,169
Accrued interest	82,654	52,974
Accounts receivable		
Government of Canada	260,540	141,458
Other	54,983	67,134
Prepaid expenses	17,083	14,242
	4,032,323	3,634,977

LIABILITIES	1984	1983
	$	$
Accounts payable and accrued liabilities	454,241	470,064
Customer and other deposits	12,293	14,682
Provision for employee termination benefits	208,836	156,243
	675,370	640,989
EQUITY OF CANADA		
Surplus	3,356,953	2,993,988
	4,032,323	3,634,977

Approved by the Council:

JEAN R. ROY
President

JOHN R. WOODS
Executive Director

Appendix—*Concluded*

Standards Council of Canada—*Concluded*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Expenses		
Salaries, wages and employee benefits	2,651,902	2,500,444
Travel	897,349	786,080
Financial assistance to standards-writing organizations	873,500	824,000
Publications and printing	576,148	437,188
Membership in international organizations	452,568	461,440
Office accommodation	349,851	302,852
Direct cost of standards purchases	338,714	321,646
Telephone and postage	165,472	209,271
Professional and special services	161,561	107,349
International secretariat costs	137,732	147,703
Office furniture and equipment	107,529	122,440
Public relations	80,018	104,907
Office supplies	32,228	30,100
Meetings	30,336	168,961
Other	96,604	127,382
	6,951,512	6,651,763
Less: GATT Enquiry Point operating costs recovered from Department of Regional Industrial Expansion (1983—Industry, Trade and Commerce)	260,540	267,717
	6,690,972	6,384,046
Revenues		
Sale of standards	541,535	538,912
Interest income	510,324	729,605
Other	24,078	21,428
	1,075,937	1,289,945
Cost of operations	5,615,035	5,094,101
Parliamentary appropriation		
Consumer and Corporate Affairs Vote 15 (1983—Industry, Trade and Commerce Vote 80)	5,978,000	5,762,000
Excess of parliamentary appropriation over cost of operations for the year	362,965	667,899

STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Appropriated (Note 3)		
Balance at beginning of the year	871,000	494,950
Appropriated during the year—Net	193,709	376,050
Balance at end of the year	1,064,709	871,000
Unappropriated		
Balance at beginning of the year	2,122,988	1,831,139
Excess of parliamentary appropriation over cost of operations for the year	362,965	667,899
Appropriated during the year—Net	(193,709)	(376,050)
Balance at end of the year	2,292,244	2,122,988
	3,356,953	2,993,988

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority and objectives

The Standards Council of Canada was created by Parliament as a corporation under the Standards Council of Canada Act in 1970 to be the national co-ordinating body for voluntary standardization. The Council carries out its task through the National Standards System, a federation of accredited organizations concerned with standards-writing, certification and testing co-ordinated by the Council.

The objectives of the Council are to foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

2. Significant accounting policies

(a) Statement of changes in financial position

A statement of changes in financial position has not been presented as, in the opinion of management, it would not add significantly to the information to be derived from these financial statements.

(b) Foreign currency translation

Transactions in foreign currencies are translated into Canadian dollars at the exchange rate in effect at the date of the transaction. Any amounts payable or receivable in foreign currencies at the end of the year are translated into Canadian dollars at the exchange rate in effect at the balance sheet date.

(c) Office furniture and equipment

The costs of office furniture and equipment are charged to operations in the year of acquisition.

(d) Employee termination benefits

Since 1978, employees have been entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

(e) Pension plan

Since incorporation, employees have been covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current period.

(f) Parliamentary appropriations

Parliamentary appropriations are recorded when received.

3. Appropriated surplus

	1984	1983
	$	$
Reserve towards cost of future in-house electronic data processing facility	500,000	500,000
Reserve towards cost of hosting the General Meeting of the International Electrotechnical Commission in 1985	517,835	324,126
Reserve for contingencies	46,874	46,874
	1,064,709	871,000

SECTION 4

1983-84
PUBLIC ACCOUNTS

Economic and Regional Development

Ministry of State
Northern Pipeline Agency

CONTENTS

	Page
Programs' objectives	4.3
Use of appropriations	4.4
Total cost of programs—Budgetary	4.4
Programs by activity—Budgetary	4.5
Grants and contributions	4.6
Budgetary expenditure by program and standard object	4.6
Revenue	4.7

ECONOMIC AND REGIONAL DEVELOPMENT*

Ministry of State

Objective

—To formulate, develop, evaluate and co-ordinate policies in relation to the programs and activities of the Government that directly support Canadian economic and regional development.

Northern Pipeline Agency

Objective

—To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the Northern Pipeline Act.

---

* Formerly the Ministry of State for Economic Development.

Use of Appropriations

Vote	Program	
	MINISTRY OF STATE	
	Budgetary	
1	Program expenditures and contributions	$ 18,350,000
	1b The grants listed in the Estimates	3,486,000
	1c	1
	Transfer from TB Vote 10[1]	9,713
Stat	Minister's salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	NORTHERN PIPELINE AGENCY	
	Budgetary	
5	Program expenditures	$ 4,942,000
	Transfer from TB Vote 5[1]	208,400
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Total—Budgetary	

[1] Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 employment initiatives.

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
MINISTRY OF STATE	1983-84	19,813	24	1,565	185	21,539
	1982-83	11,584	3	1,475	95	13,151
NORTHERN PIPELINE AGENCY	1983-84	5,414	5,710			(296)
	1982-83	6,690	7,504			(814)
Total	1983-84	25,227	5,734	1,565	185	21,243
	1982-83	18,274	7,507	1,475	95	12,337

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
21,845,714		21,845,714		21,845,714	17,888,041	3,957,673		10,891,511
39,100	1,875	40,975		40,975	[illegible]			38,725
1,691,800	192,000	1,883,800		1,883,800	[illegible]			653,300
23,576,614	*193,875*	*23,770,489*		*23,770,489*	[illegible]	*3,957,673*		*11,583,536*
5,150,400		5,150,400		5,150,400	4,983,884	166,516		6,035,882
426,000		426,000		426,000	426,000			654,000
	4,500	4,500		4,500	4,500			
5,576,400	*4,500*	*5,580,900*		*5,586,900*	*5,414,384*	*166,516*		*6,689,882*
29,153,014	198,375	29,351,389		29,351,389	25,227,200	4,124,189		18,273,418

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
MINISTRY OF STATE								
Policy formulation, program review and evaluation	23,009	19,006	362	412	400	395	23,771	19,813
Less: receipts credited to revenue		24						24
Add: accommodation provided without charge by Public Works	1,757	1,565					1,757	1,565
other services provided without charge by other departments	195	185					195	185
Total cost of program	24,961	20,732	362	412	400	395	25,723	21,539
NORTHERN PIPELINE AGENCY								
Regulation of construction of the Alaska highway gas pipeline	5,570	5,406	10	8			5,580	5,414
Less: receipts credited to revenue		5,694		16				5,710
Total cost of program	5,570	(288)	10	(8)			5,580	(296)

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
MINISTRY OF STATE			
Grants			
Policy formulation, program review and evaluation			
Non-profit organizations to promote economic co-operation and development	200	200	
Grant to the Atlantic Provinces Economic Council	150	150	
	350	*350*	
Contributions			
Policy formulation, program review and evaluation			
Contributions to organizations in aid of economic development	*50*	*45*	*159*
Total	400	395	159

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Northern Pipeline Agency	Total
(1) Salaries and wages	13,344 **10,758** *6,568*	3,710 **3,693** *4,135*	17,054 **14,451** *10,703*
(1) Other personnel costs	1,897 **1,888** *660*	426 **426** *654*	2,323 **2,314** *1,314*
(2) Transportation and communications	2,109 **1,667** *1,227*	315 **252** *543*	2,424 **1,919** *1,770*
(3) Information	1,070 **980** 9	24 **21** *44*	1,094 **1,001** *53*
(4) Professional and special services	3,260 **2,884** *1,177*	274 **232** *351*	3,534 **3,116** *1,528*
(5) Rentals	380 **265** *221*	747 **728** *734*	1,127 **993** *955*
(6) Purchased repair and upkeep	104 **117** *82*	27 **19** *64*	131 **136** *146*
(7) Utilities, materials and supplies	770 **447** *421*	38 **30** *115*	808 **477** *536*
(9) Construction and acquisition of machinery and equipment	437 **412** *1,060*	10 **8** *48*	447 **420** *1,108*
(10) Grants, contributions and other transfer payments	400 **395** *159*		400 **395** *159*
(12) All other expenditures		9 **5** *2*	9 **5** *2*
Total net expenditures	23,771 **19,813** *11,584*	5,580 **5,414** *6,690*	29,351 **25,227** *18,274*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

	1983-84	1982-83
	$	$
MINISTRY OF STATE		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	23,857	3,329
Other non-tax revenue	140	
Total	23,997	3,329

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	522	
Adjustment to prior year's Payables at Year End (PAYE)	23,335	23,857

	1983-84	1982-83
	$	$
NORTHERN PIPELINE AGENCY		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,167,522	1,918,896
Other non-tax revenue	4,542,281	5,585,211
Total	5,709,803	7,504,107

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Other non-tax revenue:		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd.	3,203,775	
Recovery of costs through contractual arrangements	1,310,912	
Easement fees (on behalf of the Department of Indian Affairs and Northern Development)	27,594	4,542,281

SECTION 5

1983-84
PUBLIC ACCOUNTS

Employment and Immigration

Department
Canada Employment and Immigration Commission
Immigration Appeal Board

CONTENTS

	Page
Programs' objectives	5.3
Use of appropriations	5.4
Total cost of programs—Budgetary	5.6
Programs by activity—Budgetary	5.7
Grants and contributions	5.9
Budgetary expenditure by program and standard object	5.10
Revenue	5.11
Appendix	5.12

EMPLOYMENT AND IMMIGRATION

Department

Objective

DEPARTMENTAL ADMINISTRATION PROGRAM

—To ensure that federal labour market, income related and immigration policies and programs are developed and implemented in an effective manner consistent with national economic and social goals and to provide information to the public concerning these policies and programs.

Canada Employment and Immigration Commission

Objectives

ADMINISTRATION PROGRAM

—To provide efficient and timely support services to the Commission and Department.

EMPLOYMENT AND INSURANCE PROGRAM

—To further the attainment of national economic and social goals by realizing the full productive potential of Canada's human resources, while supporting the initiatives of individuals to pursue their economic needs, and, more generally, their self-fulfillment through work.

IMMIGRATION PROGRAM

—To administer the admission of immigrants and visitors in accordance with the economic, social and cultural interests of Canada.

ANNUITIES PROGRAM

—To administer contracts entered into under the Government Annuities Act.

Immigration Appeal Board

Objective

—To make available to persons who have been ordered removed from Canada or to persons in Canada whose relatives have been refused admission to Canada, an independent court to which they may appeal such decisions, not only on legal grounds, but also on discretionary grounds; and to permit the redetermination of refugee claims.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	DEPARTMENTAL ADMINISTRATION PROGRAM	
	Budgetary	
1	Program expenditures	$ 5,529,900
	1c	1,588,000
	Transfer from TB Vote 10(1)	163,228
Stat	Minister of Employment and Immigration—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	CANADA EMPLOYMENT AND IMMIGRATION COMMISSION	
	ADMINISTRATION PROGRAM	
	Budgetary	
5	Program expenditures	$ 21,811,000
	5a	1,523,000
	5b	1,580,000
	5c	2,254,600
	Transfer from TB Vote 10(1)	1,065,167
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	EMPLOYMENT AND INSURANCE PROGRAM	
	Budgetary	
10	Operating expenditures	$ 543,301,000
	10a	4,096,000
	10b	32,674,800
	Transfer from TB Vote 10(1)	28,303,309
		608,375,109
	Less: transfer to Vote 20	3,156,999
15	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community	$ 961,426,000
	15a	216,735,000
	15b	81,394,000
	15c	1
	Transfer from TB Vote 10(1)	107,372,830
Stat	Government's contribution to the Unemployment Insurance Account (Unemployment Insurance Act, 1971)	
Stat	Government's contribution in respect of fishermen's benefits (Unemployment Insurance Act, 1971)	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	IMMIGRATION PROGRAM	
	Budgetary	
20	Operating expenditures	$ 77,779,000
	20c To authorize the transfer of $3,156,999 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1983-84 for the purposes of this Vote; and to provide a further amount of	1
	Transfer from: Vote 10	3,156,999
	TB Vote 5(1)	3,811,000
	TB Vote 10(1)	346,511
25	Contributions	$ 30,495,000
	Transfer from TB Vote 10(1)	61,721
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Non-budgetary	
Stat	The Immigration Act, Section 121. The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended in S.C. 1980-81, c. 1, shall not exceed $60,000,000. Governing regulations are contained in PC 1978-486, February 23, 1978, pursuant to Subsection 115(1) of the Act. (Net)	

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
7,281,128		7,281,128		7,281,128	6,755,888	525,240		3,465,908
39,100	1,883	40,983		40,983	40,983			38,970
1,863,000	211,000	2,074,000		2,074,000	2,074,000			1,943,200
	100	100		100	100			
9,183,228	***212,983***	***9,396,211***		***9,396,211***	***8,870,971***	***525,240***		***5,448,078***
28,233,767		28,233,767		28,233,767	24,786,838	3,446,929		14,789,857
11,645,000	1,316,000	12,961,000		12,961,000	12,961,000			11,563,200
39,878,767	***1,316,000***	***41,194,767***		***41,194,767***	***37,747,838***	***3,446,929***		***26,353,057***
605,218,110		605,218,110		605,218,110	587,454,119	17,763,991		521,523,146
1,366,927,831		1,366,927,831		1,366,927,831	1,131,602,578	235,325,253		649,728,107
2,719,000,000	(5,105,040)	2,713,894,960		2,713,894,960	2,713,894,960			2,034,439,235
135,000,000	5,146,763	140,146,763		140,146,763	140,146,763			113,787,016
66,395,000	7,503,000	73,898,000		73,898,000	73,898,000			62,173,800
	6,796	6,796		6,796	6,796			7,771
4,892,540,941	***7,551,519***	***4,900,092,460***		***4,900,092,460***	***4,647,003,216***	***253,089,244***		***3,381,659,075***
85,093,511		85,093,511		85,093,511	82,436,291	2,657,220		74,183,745
30,556,721		30,556,721		30,556,721	27,849,191	2,707,530		28,412,668
8,166,000	923,000	9,089,000		9,089,000	9,089,000			8,462,000
	33,805	33,805		33,805	33,805			39,178
123,816,232	***956,805***	***124,773,037***		***124,773,037***	***119,408,287***	***5,364,750***		***111,097,591***
			14,597,478	***14,597,478***	***3,130,143***		***11,467,335***	***2,379,126***

Use of Appropriations—*Concluded*

Vote	Program	
	ANNUITIES PROGRAM	
	Budgetary	
30	Program expenditures	
Stat	Supplementary retirement benefits—Annuities agents pensions	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	IMMIGRATION APPEAL BOARD	
	Budgetary	
35	Program expenditures	$ 2,915,000
	35b	417,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	
	Non-budgetary	

(1) Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 employment initiatives.

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
DEPARTMENTAL ADMINISTRATION	1983-84	8,871	46	439	128	9,392
	1982-83	5,448	113	463	119	5,917
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION						
ADMINISTRATION	1983-84	37,748	230	2,021	591	40,130
	1982-83	26,353	6,435	2,006	515	22,439
EMPLOYMENT AND INSURANCE	1983-84	4,647,003	7,878	5,877	1,719	4,646,721
	1982-83	3,381,659	5,016	4,783	1,228	3,382,654
IMMIGRATION	1983-84	119,408	4,470	6,392	2,786	124,116
	1982-83	111,098	2,738	7,715	3,113	119,188
ANNUITIES	1983-84	3,121	1,975	318	93	1,557
	1982-83	2,850	904	463	119	2,528
IMMIGRATION APPEAL BOARD	1983-84	3,483		495	55	4,033
	1982-83	2,983		460	49	3,492
Total	1983-84	4,819,634	14,599	15,542	5,372	4,825,949
	1982-83	3,530,391	15,206	15,890	5,143	3,536,218

Appropriations					Used in the current year	Balances		Used in the previous year
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
3,156,000		3,156,000		3,156,000	2,685,461	470,539		2,453,150
25,000	8,435	33,435		33,435	33,435			32,313
361,000	41,000	402,000		402,000	402,000			365,000
3,542,000	***49,435***	***3,591,435***		***3,591,435***	***3,120,896***	***470,539***		***2,850,463***
3,332,000		3,332,000		3,332,000	3,128,269	203,731		2,633,185
319,000	36,000	355,000		355,000	355,000			349 894
3,651,000	***36,000***	***3,687,000***		***3,687,000***	***3,483,269***	***203,731***		***2,983,079***
5,072,612,168	10,122,742	5,082,734,910		5,082,734,910	4,819,634,477	263,100,433		3,530,391,343
			14,597,478	14,597,478	3,130,143		11,467,335	2,379,126

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION PROGRAM								
Departmental administration	26,552	22,877	279	453			26,831	23,330
Less: revenues credited to the vote	17,435	14,459					17,435	14,459
	9,117	8,418	279	453			9,396	8,871
Less: receipts credited to revenue	46	46					46	46
Add: accommodation provided without charge by Public Works	439	439					439	439
other services provided without charge by other departments	128	128					128	128
Total cost of program	9,638	8,939	279	453			9,917	9,392
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION								
ADMINISTRATION PROGRAM								
Administration	249,906	234,864	1,902	3,548			251,808	238,412
Accounts receivable	10,767	9,682	5	5			10,772	9,687
Canada Employment and Immigration Advisory Council	622	741	1				623	741
	261,295	245,287	1,908	3,553			263,203	248,840
Less: revenues credited to the vote	222,008	211,092					222,008	211,092
	39,287	34,195	1,908	3,553			41,195	37,748
Less: receipts credited to revenue	230	230					230	230
Add: accommodation provided without charge by Public Works	2,021	2,021					2,021	2,021
other services provided without charge by other departments	591	591					591	591
Total cost of program	41,669	36,577	1,908	3,553			43,577	40,130

Programs by Activity—Budgetary—*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
EMPLOYMENT AND INSURANCE PROGRAM								
Employment training	565,612	552,400	87	6	634,133	278,124	1,199,832	830,530
Benefits paid in accordance with Section 39 of the Unemployment Insurance Act, 1971					(275,000)		(275,000)	
Direct job creation	102,508	96,892	77	686	1,147,485	810,213	1,250,070	907,791
Benefits paid in accordance with Section 38 of the Unemployment Insurance Act, 1971					(189,000)		(189,000)	
National employment services	185,330	174,333	223	4,034	139,310	43,266	324,863	221,633
Benefits paid in accordance with Section 37 of the Unemployment Insurance Act, 1971					(90,000)		(90,000)	
Program administration	133,179	124,402	362	1,180			133,541	125,582
Insurance benefits services	343,412	323,112	2,501	6,196			345,913	329,308
Social insurance number	7,394	5,499	99	139			7,493	5,638
Government's contribution to the Unemployment Insurance Account	2,713,895	2,713,895					2,713,895	2,713,895
Government's contribution in respect of fishermen's benefits					140,147	140,147	140,147	140,147
	4,051,330	3,990,533	3,349	12,241	1,507,075	1,271,750	5,561,754	5,274,524
Less: revenues credited to the vote	661,662	627,521					661,662	627,521
	3,389,668	3,363,012	3,349	12,241	1,507,075	1,271,750	4,900,092	4,647,003
Less: receipts credited to revenue	7,878	7,878					7,878	7,878
Add: accommodation provided without charge by Public Works	5,877	5,877					5,877	5,877
other services provided without charge by other departments	1,719	1,719					1,719	1,719
Total cost of program	3,389,386	3,362,730	3,349	12,241	1,507,075	1,271,750	4,899,810	4,646,721
IMMIGRATION PROGRAM								
Program administration	21,461	22,616	310	503			21,771	23,119
Recruitment and selection	15,290	17,685	22	20			15,312	17,705
Enforcement and adjudication	50,833	46,945	56	31			50,889	46,976
Settlement	4,508	2,453	5	12	30,557	27,849	35,070	30,314
Refugee Status Advisory Committee	1,696	1,291	35	3			1,731	1,294
	93,788	90,990	428	569	30,557	27,849	124,773	119,408
Less: receipts credited to revenue	4,470	4,470					4,470	4,470
Add: accommodation provided without charge by Public Works	6,392	6,392					6,392	6,392
other services provided without charge by other departments	2,786	2,786					2,786	2,786
Total cost of program	98,496	95,698	428	569	30,557	27,849	129,481	124,116
ANNUITIES PROGRAM								
Administration of contracts entered into under the Government Annuities Act	3,554	3,048	37	73			3,591	3,121
Less: receipts credited to revenue	1,975	1,975					1,975	1,975
Add: accommodation provided without charge by Public Works	318	318					318	318
other services provided without charge by other departments	93	93					93	93
Total cost of program	1,990	1,484	37	73			2,027	1,557
IMMIGRATION APPEAL BOARD								
Administration and support services	3,687	3,483					3,687	3,483
Add: accommodation provided without charge by Public Works	495	495					495	495
other services provided without charge by other departments	55	55					55	55
Total cost of program	4,237	4,033					4,237	4,033

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION			
EMPLOYMENT AND INSURANCE PROGRAM			
Grants			
*Direct job creation**			
Local economic development assistance			1,269
Immediate employment stimulation grants			4,385
Local employment assistance and development	2,430	2,096	
Employment creation	100,750	41,344	
Expenditures not required for the current year			12
National employment services			
Frontier College of Canada	175	175	175
Voluntary organizations	390	390	387
Labour market			
Grant to the Canadian Labour Market and Productivity Centre	620	620	
	104,365	*44,625*	*6,228*
Contributions			
Employment training			
Payments to employers and other persons in accordance with industrial training agreements entered into by the Canada Employment and Immigration Commission with such bodies under the National Training Act	173,059	125,461	102,915
Payments of training allowances to persons who are receiving occupational training under the National Training Act	109,620	103,750	97,513
Payments to provinces and non-profit training organizations in accordance with Skills Growth Fund Agreements entered into by the Canada Employment and Immigration Commission with such bodies under the National Training Act	63,400	36,848	18,304
Payments to individuals under the Manpower Mobility Regulations, Section 8, Trainee Travel	13,054	12,065	11,572
*Direct job creation**			
Payments to organizations or individuals in support of activities complementary to Labour Market Policy: Local Employment Program			56,953
Payments to municipal and other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purpose of providing employment to unemployed workers and contributing to the betterment of the community:			
Community Development Projects			188,491
Community Services Projects			10,024
New Technology Employment Program			3,496
Local Economic Development Assistance			1,215
Community Employment			7,616
Program for the Employment Disadvantaged			34,891
Portable Wage Subsidy			1,314
New Employment Expansion and Development (NEED) Program			15,105
Employment Creation	8,441	2,442	
Canada Works	693,043	638,013	
Career—Access	92,838	69,001	
Job Corps	29,121	28,188	
Local Employment Assistance and Development	31,862	29,129	
Summer Canada—Student Employment Program			60,689
National employment services			
Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as managers of Farm Labour Pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements:			
Federal/Provincial Agricultural Agreements	1,402	1,093	779
Farm Labour Pools	5,562	5,231	4,831
Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of labour mobility and assessment incentives	8,436	6,766	4,641
Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program	12,580	10,304	8,201
Payments to organizations or individuals in support of activities complementary to Labour Market Policy:			
Outreach	19,204	18,572	14,950
Human Resources Planning Boards	500	115	
Business Management Development Program	315		
Options North	126		
Government's contribution in respect of fishermen's benefits	140,147	140,147	113,787
	1,402,710	*1,227,125*	*757,287*
	1,507,075	***1,271,750***	***763,515***

Grants and Contributions—*Concluded*

(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
IMMIGRATION PROGRAM			
Contributions			
Settlement			
Adjustment assistance	27,301	24,636	25,524
Immigrant settlement and adaptation	3,194	3,151	2,889
New Employment Expansion and Development (NEED) Program	62	62	
	30,557	***27,849***	***28,413***
Total	1,537,632	1,299,599	791,928

* For 1983-84, the appropriations and expenditures are presented under the new program structure as approved by Cabinet and Treasury Board Minute 789136. The 1982-83 actual expenditures are displayed under the old program structure.

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Departmental Administration Program	Administration Program	Employment and Insurance Program	Immigration Program	Annuities Program	Total Canada Employment and Immigration	Immigration Appeal Board	Total
(1) Salaries and wages	16,468 **13,892** *12,807*	96,456 **88,060** *81,082*	568,729 **537,460** *489,291*	66,830 **64,905** *59,466*	2,777 **2,332** *2,127*	751,260 **706,649** *644,773*	2,645 **2,516** *2,195*	753,905 **709,165** *646,968*
(1) Other personnel costs	2,096 **2,242** *2,063*	25,804 **26,740** *22,767*	76,334 **81,037** *67,262*	9,733 **10,221** *9,119*	435 **497** *456*	114,402 **120,737** *101,667*	355 **355** *350*	114,757 **121,092** *102,017*
(2) Transportation and communications	854 **1,092** *773*	17,715 **17,566** *16,201*	64,756 **57,641** *49,187*	6,135 **5,697** *5,323*	124 **9** *17*	89,584 **82,005** *71,501*	356 **354** *236*	89,940 **82,359** *71,737*
(3) Information	461 **779** *188*	241 **1,159** *57*	14,650 **23,759** *8,211*	259 **851** *219*	4 **27**	15,615 **26,575** *8,675*	8 **21**	15,623 **26,596** *8,675*
(4) Professional and special services	4,155 **3,035** *3,167*	19,562 **17,480** *15,171*	573,252 **561,134** *524,624*	9,146 **7,681** *5,803*	153 **6** *142*	606,268 **589,336** *548,907*	133 **98** *92*	606,401 **589,434** *548,999*
(5) Rentals	167 **56** *91*	84,558 **80,898** *70,025*	24,568 **5,580** *3,725*	326 **568** *569*	5 **167** *17*	109,624 **87,269** *74,427*	17 **19** *13*	109,641 **87,288** *74,440*
(6) Purchased repair and upkeep	9 **53** *39*	7,542 **8,126** *5,584*	2,049 **3,945** *2,499*	79 **81** *67*	**3** *4*	9,679 **12,208** *8,193*	17 **32** *11*	9,696 **12,240** *8,204*
(7) Utilities, materials and supplies	853 **237** *425*	7,268 **3,208** *3,040*	12,958 **5,994** *19,495*	1,170 **867** *1,292*	83 **7** *67*	22,332 **10,313** *24,319*	74 **53** *66*	22,406 **10,366** *24,385*
(9) Construction and acquisition of machinery and equipment	279 **453** *262*	1,908 **3,553** *2,717*	3,349 **12,241** *4,850*	428 **569** *642*	10 **73** *20*	5,974 **16,889** *8,491*	79 **34** *19*	6,053 **16,923** *8,510*
(10) Grants, contributions and other transfer payments			1,507,075 **1,271,750** *763,515*	30,557 **27,849** *28,413*		1,537,632 **1,299,599** *791,928*		1,537,632 **1,299,599** *791,928*
(12) All other expenditures	1,489 **1,491** *1*	2,149 **2,050** *25*	2,714,034 **2,713,983** *2,034,617**	110 **119** *185*		2,717,782 **2,717,643** *2,034,828**	3 **1** *1*	2,717,785 **2,717,644** *2,034,829*
(1-12) Total	26,831 **23,330** *19,816*	263,203 **248,840** *216,669*	5,561,754 **5,274,524** *3,967,276*	124,773 **119,408** *111,098*	3,591 **3,121** *2,850*	5,980,152 **5,669,223** *4,317,709*	3,687 **3,483** *2,983*	5,983,839 **5,672,706** *4,320,692*
(13) *Less:* revenues credited to the vote	17,435 **14,459** *14,368*	222,008 **211,092** *190,316*	661,662 **627,521** *585,617*			901,105 **853,072** *790,301*		901,105 **853,072** *790,301*
Total net expenditures	9,396 **8,871** *5,448*	41,195 **37,748** *26,353*	4,900,092 **4,647,003** *3,381,659*	124,773 **119,408** *111,098*	3,591 **3,121** *2,850*	5,079,047 **4,816,151** *3,527,408*	3,687 **3,483** *2,983*	5,082,734 **4,819,634** *3,530,391*

Amounts in roman type are 1983-84 appropriations.

Amounts in **bold face** type are 1983-84 expenditures.

Amounts in *italic* type are 1982-83 expenditures.

* 1982-83 expenditures for the Government's contributions to the Unemployment Insurance Account were displayed against Standard Object 10 (Transfer payments); however, expenditures for 1983-84 are displayed under Standard Object 12.

Revenue

	1983-84	1982-83
	$	$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	41,032	91,678
Other non-tax revenue	4,740	21,575
Total	45,772	113,253

	1983-84
	$
Details	
Non-Tax Revenue—	
Refunds of previous years' expenditure:	
Salaries, $625; sundries, $35,610; adjustment to prior year's Payables at Year End (PAYE), $4,797	41,032

	1983-84	1982-83
	$	$
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION		
Summary		
Non-Tax Revenue—		
Return on investments	414,603	286,266
Refunds of previous years' expenditure	6,093,195	9,930,714
Services and service fees	8,112	7,776
Other non-tax revenue	8,037,130	4,867,922
Total	14,553,040	15,092,678

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
Miscellaneous—		
Assisted passage scheme		406,318
Other accounts—		
Interest on loans to Czechoslovakian students	25	
Interest on loans to settlers	59	
Rental of Crown-owned housing	8,201	
		8,285
		414,603
Refunds of previous years' expenditure:		
Annuities—Sundries	714	
Commission Administration—Salaries, $3,494; sundries, $126,788	130,282	
Immigration—Recovery of bad debt, $75; salaries, $2,053; Czechoslovakian student loans, $342; recoverable adjustment assistance, $10,040; settlers loans, $694; sundries, $161,454; adjustment assistance—Overpayment not reported, $66,268	240,926	
Employment and Insurance—Recovery of bad debts, $87,261; salaries, $36,107; sundries, $2,679,106; National Industrial Training Program, $65,927; National Institutional Training Program Allowances, $695,507; Canada Manpower Mobility Program, $35,438; Local Initiative Program, $400; Local Employment Assistance Program, $312,399; Outreach Program, $95,655; Canada Works Program, $32,286; Young Canada Works Program, $24,824; Canada Community Services Projects, $35,111; Canada Community Development Projects, $281,362; Local Economic Development Assistance Program, $43,809; New Technology Employment Program, $32,281; Summer Youth Employment Program, $33,064; Community Employment Program, $11,871; National Training Program Purchases, $622,044; Adjustment Assistance, $7,811	5,132,263	
Commission Administration—Adjustment to prior year's Payables at Year End (PAYE)	98,206	
Immigration—Adjustment to prior year's Payables at Year End (PAYE)	16,426	
Employment and Insurance—Adjustment to prior year's Payables at Year End (PAYE)	474,378	
		6,093,195
Services and service fees:		
Immigration—Prepaid cables and telegrams	5,414	
Employment and Insurance—Special services, $2,273; application fees, $385; all other fees, $40	2,698	
		8,112
Other non-tax revenue:		
Annuities—Sundries	1,974,613	
Commission Administration—Conscience money, $1; sundries, $1,387	1,388	
Immigration—Sundries, $3,594; court costs, $762; conscience money, $234; fines, $176,814; forfeitures, $1,259,512; deportation expenses, $2,358,194; Crown housing, $1,716	3,800,826	
Employment and Insurance—Salaries, $1; sundries, $2,696; Canada Community Development Program, $9,864; Court costs, $94; conscience money, $528; Crown housing, $224,150; Unemployment Insurance fines, $2,022,970	2,260,303	
		8,037,130

Appendix

Canada Employment and Immigration Commission

Assisted Passage Scheme

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983	LIABILITIES	1984	1983
	$	$		$	$
Loans outstanding	48,532,665	45,402,522	Working capital advance	48,532,665	45,402,522

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

	1984		1983	
	$	$	$	$
Opening balance		45,402,522		43,023,396
Loans granted		13,699,131		11,498,533
		59,101,653		54,521,929
Loan repayments	10,497,694		9,054,838	
Loans written-off	71,294		64,569	
		10,568,988		9,119,407
		48,532,665		45,402,522

Note: Interest of $406,318 was credited to return on investments. Interest receivable on loans at March 31, 1984 amounted to $516,961. 389 loans were deleted under authority of Section 18 of the Financial Administration Act. Interest of $5,186 was written-off during 1983-84.

SECTION 6

1983-84
PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
National Energy Board
Petro-Canada
Petro-Canada International Assistance Corporation

CONTENTS

	Page
Programs' objectives	6.3
Use of appropriations	6.4
Total cost of programs—Budgetary	6.9
Programs by activity—Budgetary	6.10
Grants and contributions	6.12
Budgetary expenditure by program and standard object	6.15
Revenue	6.16
Appendices	6.18

ENERGY, MINES AND RESOURCES

Department

Objectives

ADMINISTRATION PROGRAM

—To ensure effective management and accountability in the federal programs of Energy, Minerals and Earth Sciences, and Administration, in the Department of Energy, Mines and Resources, and to maintain central services in support of these programs.

ENERGY PROGRAM

PROGRAM

—To establish and maintain effective policies, strategies and programs for the supply and efficient use of energy resources, with due regard for other social and economic goals.

ENVIRONMENTAL STUDIES REVOLVING FUND

—To fund environmental and social studies which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands.

MINERALS AND EARTH SCIENCES PROGRAM

—To ensure the availability of mineral policies and strategies, and timely earth science information, technology and expertise related to the landmass of Canada and its mineral and energy resources.

Atomic Energy Control Board

Objective

—To control atomic energy in the interests of health and safety and national security.

Atomic Energy of Canada Limited

Objective

—To develop the utilization of atomic energy for peaceful purposes.

National Energy Board

Objectives

—To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipelines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil.

—To ensure the safe construction and operation of power lines and of oil and gas pipelines subject to federal jurisdiction.

—To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

Petro-Canada

Objective

—To mobilize capital and Canadian skills for the purpose of improving the security of supply of energy resources for Canada and increasing Canadian ownership and participation in the energy industries and to otherwise support the achievement of the stated goals of national energy policies.

Petro-Canada International Assistance Corporation

Objective

—To assist developing countries to reduce or eliminate their dependence on imported oil by undertaking exploratory and related activities to assess and develop hydrocarbon potential of the recipient country.

Use of Appropriations

Vote	Program		
	DEPARTMENT		
	ADMINISTRATION PROGRAM		
	Budgetary		
1	Program expenditures and authority to spend revenue received during the year		$ 18,182,900
	1b		714,500
	1c To authorize the transfer of $1,003,999 from Energy, Mines and Resources Vote 5, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from: Vote 5		1,003,999
	TB Vote 10(1)		10,098
Stat	Minister of Energy, Mines and Resources—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	ENERGY PROGRAM		
	Budgetary		
5	Operating expenditures		$ 146,675,000
	Transfer from TB Vote 10(1)		21,318
			146,696,318
	Less: transfer to Vote 1		1,003,999
10	The grants listed in the Estimates and contributions		$ 390,893,500
	10c		1
	Transfer from TB Vote 10(1)		10,214
			390,903,715
	Less transfer to: Vote 20	$ 6,199,999	
	Vote 25	66,000,000	
	Vote 26b	3,999,999	76,199,998
15	Canadian Home Insulation Program—Payments for the purposes of the Canadian Home Insulation Program Act		$ 189,800,000
	Less transfer to: Vote 20	$ 59,800,000	
	Vote 25	50,000,000	109,800,000
20	Canada Oil Substitution Program—Payments for the purposes of the Oil Substitution and Conservation Act		$ 145,678,000
	20c To authorize the transfer of $6,199,999 from Energy, Mines and Resources Vote 10 and $59,800,000 from Energy, Mines and Resources Vote 15, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from: Vote 10		6,199,999
	Vote 15		59,800,000
25	Petroleum Incentives Program—Payments for the purposes of the Petroleum Incentives Program Act		$ 1,150,000,000
	25b To authorize the transfer of $66,000,000 from Energy, Mines and Resources Vote 10 and $50,000,000 from Energy, Mines and Resources Vote 15, Appropriation Act No. 2, 1983-84 for the purposes of this Vote and to provide a further amount of		484,000,000
	Transfer from: Vote 10		66,000,000
	Vote 15		50,000,000
26b	Payment to Canertech Inc.—To authorize the transfer of $3,999,999 from Energy, Mines and Resources Vote 10, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		$ 1
	Transfer from Vote 10		3,999,999
Stat	Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System. (Appropriation Act No. 3, 1974)		
Stat	Payment of petroleum compensation to persons in accordance with the Energy Administration Act, as amended		
	Total annual authorized limit in accordance with Section 77 of the Act, as amended		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Use of appropriations not required for the current year		
	ENERGY PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND		
Stat	Revolving Fund authority		
	Total program—Budgetary		
	Non-budgetary		
L30	Loans in accordance with terms and conditions approved by the Governor in Council to assist in financing regional electrical interconnections. (Gross)		
L31b	Loans to New Brunswick Electric Power Commission in connection with the operation of a nuclear generating station at Point Lepreau, New Brunswick. (Gross)		
Stat	The Cooperative Energy Act, Section 24. The Minister, on behalf of Her Majesty in right of Canada, may subscribe for, acquire and hold shares and equity debentures of the Cooperative Energy Corporation in accordance with the Agreement and may, for that purpose, make payments out of the Consolidated Revenue Fund in an amount not exceeding in the aggregate $100,000,000. (Gross)		
	Investments in the Cooperative Energy Corporation		
	Total program—Non-budgetary		

Appropriations					Used in the current year	Balances		Used in the previous year
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
19,911,498		19,911,498		19,911,498	19,376,005	535,493		16,897,047
39,100	1,875	40,975		40,975	40,975			38,725
1,788,000	202,000	1,990,000		1,990,000	1,990,000			1,881,300
21,738,598	***203,875***	***21,942,473***		***21,942,473***	***21,406,980***	***535,493***		***18,817,072***
145,692,319		145,692,319		145,692,319	108,139,495	37,552,824		106,349,786
314,703,717		314,703,717		314,703,717	154,381,894	160,321,823		72,437,660
80,000,000		80,000,000		80,000,000	53,144,531	26,855,469		224,492,441
211,678,000		211,678,000		211,678,000	190,108,678	21,569,322		164,154,909
1,750,000,000		1,750,000,000		1,750,000,000	1,729,034,464	20,965,536		1,808,912,044
4,000,000		4,000,000		4,000,000	3,498,259	501,741		
8,400,000	(70,367)	8,329,633		8,329,633	8,329,633			7,453,681
261,400,000	(261,400,000)							
	500,000,000	500,000,000		500,000,000	482,729,722	17,270,278		(596,742,986)[2]
7,243,000	819,000	8,062,000		8,062,000	8,062,000			6,001,200
	87,453	87,453		87,453	87,453			3,182
								562,216,670
2,783,117,036	*239,436,086*	*3,022,553,122*		*3,022,553,122*	*2,737,516,129*	*285,036,993*		*2,355,278,587*
	(15,000,000)	*(15,000,000)*	*15,000,000*		*(2,025,855)*		*2,025,855*	
2,783,117,036	***224,436,086***	***3,007,553,122***	***15,000,000***	***3,022,553,122***	***2,735,490,274***	***285,036,993***	***2,025,855***	***2,355,278,587***
12,900,000		12,900,000		12,900,000	7,709,186	5,190,814		4,806,601
6,000,000		6,000,000		6,000,000		6,000,000		
	(84,945)	(84,945)	42,196,000	42,111,055	184,544		41,926,511	57,804,000
21,000,000	(21,000,000)							
39,900,000	***(21,084,945)***	***18,815,055***	***42,196,000***	***61,011,055***	***7,893,730***	***11,190,814***	***41,926,511***	***62,610,601***

Use of Appropriations—*Continued*

Vote	Program	
	MINERALS AND EARTH SCIENCES PROGRAM	
	Budgetary	
35	Operating expenditures, the grants listed in the Estimates and contributions	$ 190,535,000
	35b	8,885,750
	Transfer from TB Vote 10(1)	545,464
		199,966,214
	Less: transfer to Vote 40	266,999
40	Capital expenditures	$ 30,125,000
	40b	3,392,500
	40c To authorize the transfer of $266,999 from Energy, Mines and Resources Vote 35, Appropriation Act No. 2, 1983-84 for purposes of this Vote	1
	Transfer from Vote 35	266,999
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Subtotal—Budgetary	
	Non-budgetary	
	ATOMIC ENERGY CONTROL BOARD	
	Budgetary	
45	Program expenditures and the grants listed in the Estimates	$ 18,342,000
	Transfer from TB Vote 5(1)	375,000
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	ATOMIC ENERGY OF CANADA LIMITED	
	Budgetary	
50	Operating expenditures	$ 306,586,000
	50b	1,165,000
55	Capital expenditures	$ 29,310,000
	55b	700,000
	Total program—Budgetary	
	Non-budgetary	
L60	Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council to finance construction of new buildings. (As previously provided in Appropriation Act No. 2, 1982-83). (Gross)	
L65	Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council for the purchase of new equipment. (As previously provided in Appropriation Act No. 2, 1982-83). (Gross)	
	Total program—Non-budgetary	
	NATIONAL ENERGY BOARD	
	Budgetary	
70	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	PETRO-CANADA	
	Budgetary	
76b	Payment to Petro-Canada International Assistance Corporation	
Stat	Payment to Petro-Canada International Assistance Corporation, a wholly owned subsidiary of Petro-Canada, in accordance with an Act to amend the Petro-Canada Act	
Stat	Payment to Petro-Canada to reimburse an advance to Canertech Incorporated in accordance with an Act to amend the Petro-Canada Act	
Stat	Payment to Petro-Canada to maintain the Imperial Oil Ltd. Cold Lake Project in accordance with an Act to amend the Petro-Canada Act	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
Stat	The Petro-Canada Act.	
	Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed $1,000,000,000. (Net)	
	Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each such subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed $4,900,000,000. (Gross)	
	Subscription of common and preferred shares	
	Total program—Non-budgetary	

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
199,699,215		199,699,215		199,699,215	197,253,492	2,445,723		182,919,703
33,784,500		33,784,500		33,784,500	33,623,738	160,762		27,620,475
13,785,000	1,558,000	15,343,000		15,343,000	15,343,000			14,162,300
	4,811	4,811		4,811	4,811			15,384
247,268,715	**1,562,811**	**248,831,526**		**248,831,526**	**246,225,041**	**2,606,485**		**224,717,862**
3,052,124,349	226,202,772	3,278,327,121	15,000,000	3,293,327,121	3,003,122,295	288,178,971	2,025,855	2,598,813,521
39,900,000	(21,084,945)	18,815,055	42,196,000	61,011,055	7,893,730	11,190,814	41,926,511	62,610,601
18,717,000		18,717,000		18,717,000	17,149,605	1,567,395		14,575,700
1,354,000	121,305	1,475,305		1,475,305	1,475,305			1,328,591
								5,000
20,071,000	**121,305**	**20,192,305**		**20,192,305**	**18,624,910**	**1,567,395**		**15,909,291**
307,751,000		307,751,000		307,751,000	306,306,934	1,444,066		284,706,673
30,010,000		30,010,000		30,010,000	30,010,000			30,486,000
337,761,000		**337,761,000**		**337,761,000**	**336,316,934**	**1,444,066**		**315,192,673**
5,000,000		5,000,000		5,000,000	900,000	4,100,000		3,900,000
3,900,000		3,900,000		3,900,000	3,900,000			3,800,000
8,900,000		**8,900,000**		**8,900,000**	**4,800,000**	**4,100,000**		**7,700,000**
22,846,000		22,846,000		22,846,000	20,061,315	2,784,685		18,063,039
2,388,000	270,000	2,658,000		2,658,000	2,658,000			2,243,000
25,234,000	**270,000**	**25,504,000**		**25,504,000**	**22,719,315**	**2,784,685**		**20,306,039**
16,000,000		16,000,000		16,000,000	16,000,000			
39,000,000	(39,000,000)		39,000,000	39,000,000	39,000,000			21,000,000
11,800,000	(11,800,000)		29,960,468	29,960,468	11,800,000		18,160,468	25,039,532
			44,916	44,916			44,916	49,955,084
								2,082,750
66,800,000	**(50,800,000)**	**16,000,000**	**69,005,384**	**85,005,384**	**66,800,000**		**18,205,384**	**98,077,366**
			27,228,147	27,228,147			27,228,147	
			4,443,000,000	4,443,000,000	612,500,000		3,830,500,000	457,000,000
367,500,000	(367,500,000)							
367,500,000	**(367,500,000)**		**4,470,228,147**	**4,470,228,147**	**612,500,000**		**3,857,728,147**	**457,000,000**

Use of Appropriations—*Concluded*

Vote	Program
	PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION
	Budgetary
77c	Payment to Petro-Canada International Assistance Corporation(3)
	Total—Budgetary
	Non-budgetary

---

(1) Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 employment initiatives.

(2) Includes ($398,197,690) of the former Petroleum Compensation Revolving Fund.

(3) The financial statements of Petro-Canada International Assistance Corporation are reproduced as Appendix 3 to this section.

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
10,000,000		*10,000,000*		*10,000,000*	*10,000,000*			
3,511,990,349	175,794,077	3,687,784,426	84,005,384	3,771,789,810	3,457,583,454	293,975,117	20,231,239	3,048,298,890
416,300,000	(388,584,945)	27,715,055	4,512,424,147	4,540,139,202	625,193,730	15,290,814	3,899,654,658	527,310,601

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1983-84	21,407	131		2,443	503	24,222
	1982-83	18,817	104		1,871	360	20,944
ENERGY	1983-84	2,737,516	158,562	5	6,440	1,386	2,586,785
	1982-83	2,355,278	96,445	16	3,426	998	2,263,273
ENERGY—ENVIRONMENTAL STUDIES REVOLVING FUND	1983-84	(2,026)					(2,026)
	1982-83						
MINERALS AND EARTH SCIENCES	1983-84	246,225	6,215	164	18,981	2,731	261,886
	1982-83	224,718	5,936	214	15,568	2,645	237,209
	1983-84	3,003,122	164,908	169	27,864	4,620	2,870,867
	1982-83	2,598,813	102,485	230	20,865	4,003	2,521,426
ATOMIC ENERGY CONTROL BOARD	1983-84	18,625	47		1,124	201	19,903
	1982-83	15,909	1,210		1,098	176	15,973
ATOMIC ENERGY OF CANADA LIMITED	1983-84	336,317					336,317
	1982-83	315,193					315,193
NATIONAL ENERGY BOARD	1983-84	22,719	504		1,533	344	24,092
	1982-83	20,306	1,068		1,158	296	20,692
PETRO-CANADA	1983-84	66,800					66,800
	1982-83	98,077					98,077
PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION	1983-84	10,000					10,000
	1982-83						
Total	1983-84	3,457,583	165,459	169	30,521	5,165	3,327,979
	1982-83	3,048,298	104,763	230	23,121	4,475	2,971,361

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Corporate management	8,906	7,722	89	84	72	72	9,067	7,878
Common services	17,720	17,949	137	688			17,857	18,637
Contributions to employee benefit plans	1,990	1,990					1,990	1,990
	28,616	27,661	226	772	72	72	28,914	28,505
Less: revenues credited to the vote	6,972	7,098					6,972	7,098
	21,644	20,563	226	772	72	72	21,942	21,407
Less: receipts credited to revenue		131						131
Add: accommodation provided without charge by Public Works	2,443	2,443					2,443	2,443
other services provided without charge by other departments	503	503					503	503
Total cost of program	24,590	23,378	226	772	72	72	24,888	24,222
ENERGY PROGRAM								
Energy policy	14,230	11,921	82	93	1,211	487	15,523	12,501
Petroleum sources: supply, demand and substitution	5,680	4,914	57	116	203,951	114,842	209,688	119,872
Oil pricing and compensation	2,311	1,483			2,258,473	2,241,202	2,260,784	2,242,685
Emergency planning, including the Energy Supplies Allocation Board	2,493	1,460	8				2,501	1,460
Non-petroleum sources: supply, demand and substitution	33,886	25,669	98	101	237,466	195,241	271,450	221,011
Energy conservation	45,059	31,810	124	101	163,673	86,993	208,856	118,904
Monitoring of energy enterprises	1,641	872	5				1,646	872
Petroleum ownership, control and incentives	21,165	16,167	260	300	1,750,000	1,729,034	1,771,425	1,745,501
Administration of Canada Oil and Gas Lands	5,974	5,338	73	80			6,047	5,418
Energy research and development	2,856	2,096	25	27	81	73	2,962	2,196
Energy public information	13,731	9,157	21	20			13,752	9,177
Contributions to employee benefit plans	8,062	8,062					8,062	8,062
	157,088	118,949	753	838	4,614,855	4,367,872	4,772,696	4,487,659
Less: revenues credited to the vote	1,750,143	1,750,143					1,750,143	1,750,143
	(1,593,055)	(1,631,194)	753	838	4,614,855	4,367,872	3,022,553	2,737,516
Less: receipts credited to revenue	10,059	158,562					10,059	158,562
Add: accommodation provided without charge by this department	5	5					5	5
accommodation provided without charge by Public Works	6,440	6,440					6,440	6,440
other services provided without charge by other departments	1,386	1,386					1,386	1,386
	(1,595,283)	*(1,781,925)*	*753*	*838*	*4,614,855*	*4,367,872*	*3,020,325*	*2,586,785*
ENERGY PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND								
Administration	2,129	103					2,129	103
Payment of studies					492	492	492	492
	2,129	103			492	492	2,621	595
Less: receipts credited to the Fund	2,621	2,621					2,621	2,621
	(492)	*(2,518)*			*492*	*492*		*(2,026)*
Total cost of program	(1,595,775)	(1,784,443)	753	838	4,615,347	4,368,364	3,020,325	2,584,759
MINERALS AND EARTH SCIENCES PROGRAM								
Mineral development	9,671	9,664	11	21	144	141	9,826	9,826
Administration of the Canada Explosives Act	1,960	1,723	65	53			2,025	1,776
Minerals technology	19,075	18,617	2,389	2,123	6	6	21,470	20,746
Energy technology	31,432	30,545	8,989	8,850	225	149	40,646	39,544
Geological surveys	46,845	47,355	2,806	3,028	868	853	50,519	51,236
Earth physics	13,039	13,317	649	727	22	22	13,710	14,066
Polar continental shelf	5,493	5,762	48	38			5,541	5,800
Remote sensing	14,404	14,976	13,469	13,369	1,418	1,409	29,291	29,754
Surveying and mapping	46,974	45,210	5,102	5,161	83	83	52,159	50,454
Minerals and earth sciences public information	2,571	2,398					2,571	2,398
Program management and support	4,077	3,632	256	252	1,398	1,398	5,731	5,282
Contributions to employee benefit plans	15,343	15,343					15,343	15,343
	210,884	208,542	33,784	33,622	4,164	4,061	248,832	246,225
Less: receipts credited to revenue	7,312	6,215					7,312	6,215
Add: accommodation provided without charge by this department	164	164					164	164
accommodation provided without charge by Public Works	18,981	18,981					18,981	18,981
other services provided without charge by other departments	2,731	2,731					2,731	2,731
Total cost of program	225,448	224,203	33,784	33,622	4,164	4,061	263,396	261,886

Programs by Activity—Budgetary—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ATOMIC ENERGY CONTROL BOARD								
Administration of atomic energy control regulations	17,207	15,741	357	318	38	22	17,602	16,081
Special safeguards development	2,590	2,544					2,590	2,544
	19,797	18,285	357	318	38	22	20,192	18,625
Less: receipts credited to revenue		47						47
Add: accommodation provided without charge by Public Works	1,407	1,124					1,407	1,124
other services provided without charge by other departments	201	201					201	201
Total cost of program	21,405	19,563	357	318	38	22	21,800	19,903
ATOMIC ENERGY OF CANADA LIMITED								
Nuclear research and development	167,882	166,736	17,710	17,710			185,592	184,446
Commercial operations	124,730	124,711	12,300	12,300			137,030	137,011
Demonstration and other supported facilities	15,139	14,860					15,139	14,860
Total cost of program	307,751	306,307	30,010	30,010			337,761	336,317
NATIONAL ENERGY BOARD								
Energy regulation and advice	25,149	22,419	355	300			25,504	22,719
Less: receipts credited to revenue	1,000	504					1,000	504
Add: accommodation provided without charge by Public Works	1,533	1,533					1,533	1,533
other services provided without charge by other departments	344	344					344	344
Total cost of program	26,026	23,792	355	300			26,381	24,092
PETRO-CANADA								
Undertakings requested by the Government	85,005	66,800					85,005	66,800
PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION								
Petro-Canada International Assistance Corporation	10,000	10,000					10,000	10,000

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Contributions			
Corporate management			
Sulphur Development Institute of Canada	*72*	*72*	*72*
ENERGY PROGRAM			
Grants			
Energy policy			
University of Calgary for the Energy Resources Institute	125	125	125
Grant to Memorial University in support of an oil and gas resource camp	3	3	3
In support of organizations associated with the research, development, management and promotion of energy related issues	20	20	
Expenditures not required for the current year			50
Non-petroleum sources: supply, demand and substitution			
Solar Energy Society of Canada	10	10	10
Brace Research Institute of McGill University	5	5	5
Biomass Energy Institute Inc.	5	5	5
	168	*168*	*198*
Contributions			
Energy policy			
In support of Laval University for a scholarship program	143	142	
Payment to Newgrade Energy Inc. to partially fund a feasibility study of constructing and operating a heavy crude oil upgrader in Saskatchewan	800	108	
In support of organizations associated with the research, development, management and promotion of energy related issues	120	94	
Petroleum sources: supply, demand and substitution			
Membership in the World Petroleum Congress Canadian Association	1	1	1
Joint Canada-Saskatchewan Program for the development of heavy oil recovery technology	1,500	1,216	256
Oil substitution—Distribution systems expansion	55,925	34,424	10,958
Natural Gas Laterals Program	140,000	76,936	
Gas Marketing Assistance Program	2,150	293	
Canada-Saskatchewan Program on Fossil Fuel Research, Development and Demonstration (1981)	1,750	660	
Natural Gas Transportation Assistance Program	1,300	1,236	
Joint Canada-Saskatchewan Program for the development of heavy oil recovery technology	1,250		
Program to study the feasibility of natural gas and propane transmission and distribution in the Northwest Territories	75	75	
Expenditures not required for the current year			4,857
Oil pricing and compensation			
Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System	8,330	8,330	7,454
Petroleum compensation	2,250,143	2,232,873	970,382
Non-petroleum sources: supply, demand and substitution			
In support of the development and commercialization of new coal utilization technology	7,239	7,223	3,977
Payment to New Brunswick Power Commission *re:* Coleson Cove Plant	21,000	19,272	21,325
Federal share of the Canadian Electrical Association Research and Development Program	2,800	2,800	2,100
In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel	7,553	5,309	6,606
In support of solar heating demonstration projects	100	79	1,258
In support of a utility off-oil fund to finance up to 75% of the cost of environmentally acceptable conversions of oil-fired electricity plants to coal	300	87	
Oil substitution—Conversion assistance	155,678	155,609	153,196
In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification	4,300	2,511	174
In support of the Remote Community Demonstration Program	2,970	348	
In support of the development of improved batteries for the electric vehicle	150	84	
In support of government-industry activities for development of new liquid fuels	100	47	
In support of the development of natural gas fueling stations	1,645	366	
In support of natural gas vehicles	2,750	286	
In support of solar heating demonstration projects	5,600	1,195	
In support of a utility off-oil fund to finance up to 75% of the cost of environmentally acceptable conversions of oil-fired electricity plants to coal	3,200		
In support of the development and commercialization of new coal utilization technology	22,061		
Energy conservation			
In support of federal-provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation	20,708	15,036	7,375
Canadian Home Insulation Program:			
Contributions to individuals	80,000	53,145	224,492
In support of super efficient housing demonstrations	1,775	1,727	
In support of low cost energy conservation initiatives	486	420	418
In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use	20,120	3,658	1,685
In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat	18,254	7,069	11,799
In support of the Atlantic provinces to assist industrial and commercial establishments and institutions to finance a portion of the capital investments in energy conservation	11,480	2,060	1,301

Grants and Contributions—*Continued*

(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
In support of stimulating the wider application of conservation and renewable energy opportunities in Prince Edward Island	2,383	617	1,865
To provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	4,027	2,653	2,903
In support of a transportation energy conservation task force	50	50	
Summer Canada—Student Employment Program	10	10	
Industrial Conversion Assistance Program	2,580	482	
In support of the direct delivery of a conservation and renewable energy program in Quebec	1,800	66	
Expenditures not required for the current year			4,341
Petroleum ownership, control and incentives			
Petroleum incentives payments	1,750,000	1,729,034	1,808,912
Energy research and development			
Swedish Council for building research	35	31	
KFA Jülich for the exchange of information relating to energy modelling, energy systems analysis and energy technology assessment	10	6	
International Energy Agency for an energy technology policy study	36	36	
Pricing and compensation, including the Petroleum Compensation Board			
Expenditures not required for the current year			2,025,305
	4,614,687	*4,367,704*	*5,272,940*
ENERGY PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND			
Contributions			
Contributions for payment of studies	*492*	*492*	
	4,615,347	***4,368,364***	***5,273,138***
MINERALS AND EARTH SCIENCES PROGRAM			
Grants			
Mineral development			
Queen's University for the Centre for Resource Studies	50	50	50
Minerals technology			
Canadian National Committee of the World Mining Congress	2	2	
Canadian Advisory Committee on Rock Mechanics	3	3	3
Canadian Mineral Processors	1	1	1
Expenditures not required for the current year			42
Geological surveys			
Grants to assist in defraying the costs of scientific conferences in the geological sciences	20	20	20
Canadian Geoscience Council	11	11	11
Canadian Committee of the International Geological Correlation Program	12	12	12
Remote sensing			
Canadian Society for Remote Sensing	10	10	10
Surveying and mapping			
Canadian Institute of Surveying	30	30	30
Program management and support			
In aid of earth sciences, energy and minerals research	1,398	1,398	1,398
	1,537	*1,537*	*1,577*
Contributions			
Mineral development			
Queen's University to conduct studies in resource policy analysis	75	75	75
A native conference on mineral development	19	16	
Expenditures not required for the current year			155
Energy technology			
I.E.A. Services Ltd. of Great Britain in support of Canada's share of the cost of research to be conducted pursuant to the Coal Research Implementing Agreement of the International Energy Agency	178	118	173
International Conference on Coal Science	12	12	
Alberta Oil Sands Technology and Research Authority	25	9	
Contribution to Canadian Standards Association	10	10	
Expenditures not required for the current year			277
Geological surveys			
Sudbury Timmins Algoma Minerals Program	700	687	
National Science Foundation	125	123	
Earth physics			
International Seismological Centre	20	20	20
Canadian Committee for the Inter Union Commission on the Lithosphere	2	2	2
Expenditures not required for the current year			5
Remote sensing			
European Space Agency	1,408	1,399	2,290
Surveying and mapping			
Membership, Pan-American Institute of Geography and History	43	43	37
Carleton University—Auto Carto Six Secretariat	10	10	
	2,627	*2,524*	*3,034*
	4,164	***4,061***	***4,611***
	4,619,583	4,372,497	5,277,821

Grants and Contributions—*Concluded*

(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
ATOMIC ENERGY CONTROL BOARD			
Grants			
Administration of atomic energy control regulations			
Grants to selected national and international non-profit organizations which are furthering the development of nuclear safety	*10*	*6*	*6*
Contributions			
Administration of atomic energy control regulations			
Contributions in the form of post-graduate scholarships to assist the Atomic Energy Control Board in recruiting technically qualified individuals who are capable of working in both official languages	*28*	*16*	*12*
	38	***22***	***18***
Total	4,619,621	4,372,519	5,277,839

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

		Energy									
STANDARD OBJECT	Adminis-tration Program	Program	Environ-mental Studies Revolving Fund	Minerals and Earth Sciences Program	Subtotal	Atomic Energy Control Board	Atomic Energy of Canada Limited	National Energy Board	Petro-Canada	Petro-Canada Inter-national Assistance Corpora-tion	Total
(1) Salaries and wages	14,914	54,568	83	106,860	176,425	10,793		18,369			205,587
	14,731	**50,224**	**83**	**107,242**	**172,280**	**10,156**		**16,827**			**199,263**
	12,359	*42,593*		*97,747*	*152,699*	*8,910*		*14,917*			*176,526*
(1) Other personnel costs	2,008	8,130		15,639	25,777	1,494		2,658			29,929
	2,041	**4,655**		**16,011**	**22,707**	**1,603**		**2,658**			**26,968**
	2,062	*3,973*		*14,921*	*20,956*	*1,360*		*2,243*			*24,559*
(2) Transportation and communications	1,223	8,350	19	10,788	20,380	1,545		1,758			23,683
	1,510	**6,683**	**19**	**10,502**	**18,714**	**1,283**		**1,281**			**21,278**
	1,323	*7,036*		*9,748*	*18,107*	*1,103*		*1,112*			*20,322*
(3) Information	5	12,001	1	2,628	14,635	109		136			14,880
	166	**6,246**	**1**	**1,861**	**8,274**	**88**		**59**			**8,421**
	21	*6,700*		*1,277*	*7,998*	*56*		*95*			*8,149*
(4) Professional and special services	3,784	65,231		50,275	119,290	5,385		1,281			125,956
	4,386	**48,082**		**47,623**	**100,091**	**4,735**		**877**			**105,703**
	3,269	*46,967*		*43,898*	*94,134*	*3,822*		*917*			*98,873*
(5) Rentals	1,791	1,646		7,870	11,307	142		364			11,813
	2,077	**1,397**		**7,652**	**11,126**	**64**		**268**			**11,458**
	1,588	*1,238*		*8,097*	*10,923*	*65*		*182*			*11,170*
(6) Purchased repair and upkeep	1,697	528		2,963	5,188	91		198			5,477
	1,908	**110**		**3,745**	**5,763**	**116**		**99**			**5,978**
	1,822	*194*		*3,168*	*5,184*	*82*		*232*			*5,498*
(7) Utilities, materials and supplies	1,086	2,462		13,510	17,058	233		385			17,676
	839	**1,447**		**13,753**	**16,039**	**238**		**350**			**16,627**
	934	*2,928*		*13,424*	*17,286*	*260*		*314*			*17,860*
(8) Construction and acquisition of land, buildings and works				793	793						793
				383	**383**						**383**
				111	*111*						*111*
(9) Construction and acquisition of machinery and equipment	206	753		32,991	33,950	357		355			34,662
	772	**838**		**33,241**	**34,851**	**318**		**300**			**35,469**
	341	*1,129*		*27,510*	*28,980*	*227*		*294*			*29,501*
(10) Grants, contributions and other transfer payments	72	4,614,855	492	4,164	4,619,583	38					4,619,621
	72	**4,367,872**	**492**	**4,061**	**4,372,497**	**22**					**4,372,519**
	72	*5,273,138*		*4,611*	*5,277,821*	*18*					*5,277,839*
(12) All other expenditures	2,128	4,172	2,026	351	8,677	5	337,761		85,005	10,000	441,448
	3	**105**		**151**	**259**	**2**	**336,317**		**66,800**	**10,000**	**413,378**
	3	*15*		*206*	*224*	*6*	*315,193*		*98,077*		*413,500*
(1-12) Total	28,914	4,772,696	2,621	248,832	5,053,063	20,192	337,761	25,504	85,005	10,000	5,531,525
	28,505	**4,487,659**	**595**	**246,225**	**4,762,984**	**18,625**	**336,317**	**22,719**	**66,800**	**10,000**	**5,217,445**
	23,794	*5,385,911*		*224,718*	*5,634,423*	*15,909*	*315,193*	*20,306*	*98,077*		*6,083,908*
(13) *Less:* revenues credited to the vote	6,972	1,750,143	2,621		1,759,736						1,759,736
	7,098	**1,750,143**	**2,621**		**1,759,862**						**1,759,862**
	4,977	*3,030,633*[1]			3,035,610						3,035,610
Total net expenditures	21,942	3,022,553		248,832	3,293,327	20,192	337,761	25,504	85,005	10,000	3,771,789
	21,407	**2,737,516**	**(2,026)**	**246,225**	**3,003,122**	**18,625**	**336,317**	**22,719**	**66,800**	**10,000**	**3,457,583**
	18,817	*2,355,278*		*224,718*	*2,598,813*	*15,909*	*315,193*	*20,306*	*98,077*		*3,048,298*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

[1] Does not include an amount of $28,553 received from the Province of Alberta under the Market Development Incentives Program in 1982-83. It is now credited to standard object 10.

Revenue

	1983-84	1982-83
	$	$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Return on investments	58,054,595	57,630,754
Refunds of previous years' expenditure	84,069,592	24,381,902
Services and service fees	1,140,722	1,047,299
Privileges, licences and permits	6,333,680	4,011,883
Proceeds from sales	3,963,917	4,413,387
Other non-tax revenue	11,345,689	10,999,294
Total	164,908,195	102,484,519

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
All other—		
Atomic Energy of Canada Limited—Interest	44,161,587	
Other—		
Provincial and territorial governments—		
Regional electrical interconnections—		
Interest—		
Nova Scotia	323,302	
Prince Edward Island	867,687	
New Brunswick	607,790	
Manitoba	11,909,685	
Private sector enterprises—		
Cooperative Energy Corporation—		
Interest	184,544	
		58,054,595
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	24,652,657	
Adjustment to prior year's Payables at Year End (PAYE)	59,416,935	
		84,069,592
Services and service fees:		
Assays and analysis	161,441	
Treatment of metal	44,866	
Other services	682,553	
Sensor line miles	85,265	
Photocopying	16,128	
Sundries	150,469	
		1,140,722
Privileges, licences and permits:		
Returns from natural resources—		
Public lands—Oil and gas royalties	4,428,265	
Public lands—Other revenues	1,753,481	
Offshore—Oil and gas revenues	2,403	
		6,184,149
Revenues from public services of a regulatory nature—		
Licences and permits	58,299	
Inspection and examination fees	85,022	
Fines and penalties	5,510	
Sundries	700	
		149,531
		6,333,680
Proceeds from sales:		
Survey data, gazetteers, etc	24,691	
Books and publications	26,074	
Charts, maps and plans	2,875,581	
Photostats and prints	11,526	
Rock and mineral sets	120,075	
Cartographic information	17,860	
Air photos and prints	887,522	
Sundries	588	
		3,963,917
Other non-tax revenue:		
Pay parking	2,229	
Rental of residential buildings	95,029	
Rental of non-residential buildings, works, machinery, equipment and furnishings	372,342	
Nelson River Project	9,096,000	
Sundries	1,780,089	
		11,345,689

	1983-84	1982-83
	$	$
ATOMIC ENERGY CONTROL BOARD		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	31,847	55,940
Services and service fees	60	
Other non-tax revenue	14,760	1,153,900
Total	46,667	1,209,840

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Adjustment to prior year's Payables at Year End (PAYE)	8,668	
Sundries	23,179	
		31,847
Services and service fees:		
Access to information		60
Other non-tax revenue:		
Premium and discount on exchange	1	
Orientation centre (EA and ITC)	12,247	
Low Level Radioactive Waste Management Office (AECL)	2,285	
Sundries	227	
		14,760

Revenue—*Concluded*

	1983-84	1982-83
	$	$
NATIONAL ENERGY BOARD		
Summary		
Tax Revenue—		
Oil export charges	*214,827,662*	*392,080,388*
Non-Tax Revenue—		
Refunds of previous years' expenditure	10,333	35,141
Services and service fees	489,781	1,031,145
Proceeds from sales	3,672	1,860
Other non-tax revenue	454	165
	504,240	*1,068,311*
Total	215,331,902	393,148,699

	1983-84	
	$	$
Details		
Tax Revenue—		
Oil export charges	516,309,873	
Less: remissions/exemptions/reductions granted by Order-in-Council	83,447,207	
remissions/exemptions/reductions pending Order-in-Council	85,929,623	
payments made to producing provinces	131,521,778	
refund of overpayments	583,603	
		214,827,662
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	2,612	
Adjustment to prior year's Payables at Year End (PAYE)	7,721	
		10,333
Services and service fees:		
Recovery of costs in accordance with the National Energy Board Act		489,781

Appendix 1

Environmental Studies Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Environmental Studies Revolving Fund in accordance with Treasury Board policy, the reporting requirements of the Receiver General for Canada and the stated accounting policy set out in Note 2.

The Fund began operation during fiscal year 1983-84 and, as such, there are no comparative figures for the preceding fiscal year.

The Department develops and disseminates financial management and accounting policies and the Fund is maintained under a system of internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

The financial information presented herewith is consistent with that presented elsewhere in the Public Accounts and in departmental reports.

Approved by:

R.O. SORENSON
Director General, Financial Management
(Senior full-time financial officer)

S. MENSFORTH
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

M.E. TASCHEREAU
Administrator, Canada Oil and Gas Lands Administration

September 14, 1984

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	
	Estimates	Actual
Excess of levies over expenses for the year		1,699
Operating sources		1,699
Working capital change (excluding Fund's accumulated net authority)		327
Authority provided		2,026

BALANCE SHEET AS AT MARCH 31, 1984

FUND ASSETS	1984
	$
Current assets	
Fund's accumulated net authority	2,025,855
	2,025,855

FUND LIABILITIES	1984
	$
Current liabilities	
Accounts payable and accrued liabilities—Outside parties	327,000
UNEXPENDED LEVIES	1,698,855
	2,025,855

The accompanying notes are an integral part of the financial statements.

Appendix 1—*Concluded*

Environmental Studies Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

	1984
	$
Levies—Oil and gas lands interest owners	2,620,682
Operating expenses	
Environmental and social studies	818,495
Salaries and employee benefits	83,241
Travel and accommodation	19,376
Professional services	715
	921,827
Excess of levies over expenses	1,698,855

STATEMENT OF UNEXPENDED LEVIES FOR THE YEAR ENDED MARCH 31, 1984

	1984
	$
Excess of levies over expenses for the year	1,698,855
Balance, end of year	1,698,855

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984
	$
Source of working capital	
Excess of levies over expenses for the year	1,698,855
Working capital, end of year	1,698,855
Changes in working capital components:	
Fund's accumulated net authority	2,025,855
Accounts payable and accrued liabilities	(327,000)
	1,698,855

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority and purpose

The Environmental Studies Revolving Fund was established under the authority of Section 49 of the Canada Oil and Gas Act which was proclaimed in March 1982. The terms and conditions of the Fund were approved by Treasury Board in February 1983. The purpose of the Fund is to finance environmental and social studies which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada lands. Payments in the form of levies are made into the Fund by interest owners, based on a rate fixed by the Minister; payments are made from the Fund to parties carrying out such environmental and social studies, as directed by the Minister. The total amount of deposit in the Fund shall not, at any time, exceed $15,000,000.

2. Significant accounting policy

Levies and expenses

Levies are recorded at the time of billing to the interest owners. Expenses are recorded on the accrual basis of accounting; therefore, they include estimated amounts for study costs incurred but not invoiced before the year end.

3. Commitments

At March 31, 1984, there existed $1,109,639 in commitments for studies which will become expenses of the Fund as they are performed.

Appendix 2

National Energy Board—Exemptions or reductions of oil export charges

Note: This statement provides details for all exemptions or reductions of oil export charges of $1,000 or over. This information is required by Section 12(2) of the Energy Administration Act.

Order exempting from export charges the exportation from Canada of oil other than oil products on condition that an equivalent volume of such oil is returned to Canada. PC 1976-359 dated February 18, 1976, amended by PC 1976-3091 dated December 16, 1976, PC 1977-2946 dated October 20, 1977 and PC 1979-1117 dated April 4, 1979:

	$
BP Oil Ltd/Murphy Oil Corp	2,101,548
Imperial Oil Ltd/Exxon Corp	561,873
Imperial Oil Ltd/Gladieux Refining	259,408
Shell Canada Ltd/Continental Oil Co	14,984,064
Shell Canada Ltd/Farmers Union Central Exchange Inc	4,201,584
Shell Canada Ltd/Shell Oil Co	13,684,767
	35,793,244

Order reducing charges imposed on certain oil, other than oil products exported from Canada. PC 1983-361 dated February 10, 1983, amended by PC 1983-3920 dated December 8, 1983:

Texaco Canada Inc	2,353,693
Ultramar Canada Inc	4,277,902
	6,631,595

Order exempting from export charges the exportation from Canada of certain oil products to the extent that equivalent volumes of such oil products are returning to Canada. PC 1977-308 dated February 10, 1977, amended by PC 1977-2184 dated July 28, 1977:

Sunoco Inc	1,190,266

Order exempting the exportation from Canada to the United States of certain unleaded motor gasoline from export charges, to the extent that equivalent volumes of such oil products are returned to Canada. PC 1981-729 dated March 19, 1981:

Sunoco Inc	93,316

Order exempting from export charges a certain volume of middle distillate exported by Petro-Canada Products Inc during the period commencing on July 22, 1983 and ending September 30, 1983. PC 1984-20 dated January 11, 1984:

Petro-Canada Limited	395,486

Order exempting from export charges a certain volume of oil exported during March 1980. PC 1984-505 dated February 16, 1984:

Ultramar/Gulf Canada	429,853

Order reducing charges imposed on certain volumes of heavy fuel oil exported from Canada during the period January 1, 1983 to June 30, 1983. PC 1983-2464 dated August 10, 1983:

	$
Sunoco Inc	5,997,938

Order reducing charges imposed on certain volumes of heavy fuel oil exported from Canada during the period July 1, 1983 to April 15, 1984. PC 1983-4055 dated December 22, 1983:

Sunoco Inc	10,519,887

Order exempting from export charges a certain volume of oil exported to NOCO Trading Company, Inc during the period commencing October 1, 1982 and ending September 30, 1983. PC 1983-4003 dated December 15, 1983:

BP Oil Company Limited	2,068,762

Order exempting from export charges a certain volume of Motor Gasoline exported by Turbo Resources Limited during the period commencing March 1, 1983 and ending February 29, 1984. PC 1983-3521 dated November 17, 1983:

Turbo Resources Limited	295,653

Order reducing charges imposed on certain volumes of oil other than oil products exported from Canada. PC 1983-4001 dated December 15, 1983:

Koch Oil	2,236,620
Sunoco Inc	2,247,305
	4,483,925

Order exempting from export charges a certain volume of middle distillate exported by Olco Oil during the period commencing October 1, 1983 and ending December 31, 1983. PC 1984-750 dated March 8, 1984:

Olco Oil	213,244

Order exempting from export charges a certain volume of oil exported by Dome Petroleum Limited during the period commencing February 1, 1983 and ending October 31, 1983. PC 1984-1540 dated May 10, 1984:

Dome Petroleum Limited	3,420,380

Order exempting from export charges the exportation from Canada of oil to be used for experimental or testing purposes. PC 1977-2183 dated July 28, 1977:

Exemption of less than $1,000	182
Total	71,533,731

Appendix 3

Petro-Canada International Assistance Corporation

AUDITORS' REPORT

TO THE SHAREHOLDER

We have examined the balance sheet of Petro-Canada International Assistance Corporation, a subsidiary of Petro-Canada, as at December 31, 1983 and the statements of operations and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1983 and the results of its operations and the changes in its financial position for the period then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

PEAT, MARWICK, MITCHELL & CO.
Chartered Accountants

Calgary, Canada
February 24, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983

ASSETS	1983	1982
	$	$
Current assets		
Cash and short-term deposits	5,241,350	21,000,000
Accrued interest receivable	2,695	11,761
	5,244,045	21,011,761

LIABILITIES AND SHAREHOLDER'S EQUITY	1983	1982
	$	$
Current liabilities		
Due to affiliated company, Petro-Canada Inc.	2,656,781	18,715,915
Income taxes payable	261,452	
	2,918,233	18,715,915
Excess of parliamentary appropriations over total expenditures	2,325,811	2,295,845
SHAREHOLDER'S EQUITY		
Share capital (Note 3)	1	1
	5,244,045	21,011,761

Approved on behalf of the Board:

P.M. TOWE
Director

P.M. TELLIER
Director

Appendix 3—*Concluded*

Petro-Canada International Assistance Corporation—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1983

(With comparative figures from the date of commencement of operations, January 25, 1982 to December 31, 1982)

	1983	1982
	$	$
Project expenditures		
Tanzania	14,655,302	14,504,610
Sénégal	10,657,684	231,576
Jamaica	4,044,027	1,790,206
Barbados	3,165,131	510,086
Philippines	2,253,931	
Haiti	1,160,005	
Gambia	1,052,407	
Thailand	258,448	
Caribbean Region	142,732	
Morocco	100,575	
Ghana	95,352	
Barbados—Phase II	81,000	
Jamaica—Phase II	80,288	
Sri Lanka	10,452	
Kenya	5,507	
Other project development	841,991	514,610
	38,604,832	17,551,088
Expenses		
General and administrative expenses	904,496	864,400
Interest (income) expense, net	(800,746)	288,667
Current income taxes	261,452	
Total expenditures	38,970,034	18,704,155
Parliamentary appropriations for the period	39,000,000	21,000,000
	29,966	2,295,845
Excess of parliamentary appropriations over total expenditures at beginning of period	2,295,845	
Excess of parliamentary appropriations over total expenditures at end of period	2,325,811	2,295,845

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1983

(With comparative figures from the date of commencement of operations, January 25, 1982 to December 31, 1982)

	1983	1982
	$	$
Sources of working capital		
Parliamentary appropriations	39,000,000	21,000,000
Share capital		1
	39,000,000	21,000,001
Uses of working capital		
Expenditures	38,970,034	18,704,155
	29,966	2,295,846
Working capital at beginning of period	2,295,846	
Working capital at end of period	2,325,812	2,295,846

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1983

1. **Incorporation**

The Corporation was incorporated in 1981 by Petro-Canada under the Canada Business Corporations Act as a wholly-owned subsidiary pursuant to directions provided by Order-in-Council PC 1981-2167 of August 5, 1981. The inaugural meeting of the Board of Directors was held on January 25, 1982 after which the Corporation commenced operations.

2. **Operations**

The Corporation assists developing countries in the exploration for oil and gas and related activities in those countries in a manner consistent with the foreign aid and energy objectives and programmes of the Government of Canada. The Corporation's activities are financed by parliamentary appropriations pursuant to Subsection 24.2 of the Petro-Canada Act. An affiliated company, Petro-Canada Inc. ("PCI"), formerly Petro-Canada Exploration Inc., provides technical and administrative services to the Corporation at cost. In addition, the Corporation may also borrow from PCI such funds as it may require from time to time. Advances received from PCI, which cannot exceed $50,000,000 at any time, bear interest at the cost of borrowing to PCI.

3. **Share capital**

Authorized:

Common shares—Unlimited

Issued:

One common share for a cash consideration of one dollar.

SECTION 7

1983-84
PUBLIC ACCOUNTS

Environment

CONTENTS

Page

Programs' objectives 7.3
Use of appropriations 7.4
Total cost of programs—Budgetary 7.6
Programs by activity—Budgetary 7.6
Grants and contributions 7.7
Budgetary expenditure by program and standard object 7.9
Revenue 7.10

ENVIRONMENT

Objectives

ADMINISTRATION PROGRAM

—To provide policy direction, management and services to the Department and to provide for environmental assessment review.

ENVIRONMENTAL SERVICES PROGRAM

—To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the forest, wildlife and inland water resources of the nation.

PARKS CANADA PROGRAM

—To acquire and develop representative areas of the country, for use by the public consistent with the preservation of such areas in their natural state; to preserve, restore and operate sites, structures and travel routes of importance to Canadian history.

Use of Appropriations

Vote	Program		
	ADMINISTRATION PROGRAM		
	Budgetary		
1	**Program expenditures, the grants listed in the Estimates and contributions**		**$ 40,889,000**
	1b		922,795
	1c To authorize the transfer of $653,999 from Environment Vote 15, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from: Vote 15		653,999
	TB Vote 10[1]		170,037
	TB Vote 30[1]		1,003,000
Stat	**Minister of the Environment—Salary and motor car allowance**		
Stat	**Contributions to employee benefit plans**		
	Total program—Budgetary		
	ENVIRONMENTAL SERVICES PROGRAM		
	Budgetary		
5	**Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the St. John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above boards at such remuneration as the boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year**		**$ 324,799,000**
	5b		8,673,700
	5c To authorize the transfer of $3,451,999 from Environment Vote 15, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from: Vote 15		3,451,999
	TB Vote 10[1]		2,749,113
10	**Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property**		**$ 39,561,000**
	10a		1,000,000
	10b		2,711,700
	10c To authorize the transfer of $2,687,499 from Environment Vote 15, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from Vote 15		2,687,499
15	**The grants listed in the Estimates and contributions**		**$ 106,669,200**
	15a		1,500,000
	15b		42,508,468
	15c		1
	Transfer from TB Vote 10[1]		5,746,581
			156,424,250
	Less transfer to: Vote 1	$ 653,999	
	Vote 5	3,451,999	
	Vote 10	2,687,499	6,793,497
Stat	**Contributions to employee benefit plans**		
	Use of appropriations not required for the current year		
	Total program—Budgetary		
	PARKS CANADA PROGRAM		
	Budgetary		
20	**Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance**		**$ 176,257,000**
	20c		885,392
	Transfer from TB Vote 10[1]		2,253,578
25	**Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance**		**$ 108,683,000**
	25a		1,300,000
	25b		5,570,260
	Transfer from TB Vote 10[1]		850,371
30	**Payments to the National Battlefields Commission for the purposes and subject to the provisions of an act respecting the National Battlefields at Quebec**		
Stat	**Contributions to employee benefit plans**		
Stat	**Refunds of amounts credited to revenue in previous years**		
	Total program—Budgetary		
	Total—Budgetary		

---

[1] **Treasury Board Vote 10 employment initiatives.**
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
43,638,832		43,638,832		43,638,832	42,129,441	1,509,391		39,378,372
39,100	1,875	40,975		40,975	40,975			38,724
3,788,000	428,000	4,216,000		4,216,000	4,216,000			3,716,200
47,465,932	***429,875***	***47,895,807***		***47,895,807***	***46,386,416***	***1,509,391***		***43,133,296***
339,673,813		339,673,813		339,673,813	327,669,304	12,004,509		296,186,898
45,960,200		45,960,200		45,960,200	43,458,152	2,502,048		31,909,243
149,630,753		149,630,753		149,630,753	139,569,193	10,061,560		131,458,464
27,272,000	3,082,000	30,354,000		30,354,000	30,354,000			28,068,100
								118
562,536,766	***3,082,000***	***565,618,766***		***565,618,766***	***541,050,649***	***24,568,117***		***487,622,823***
179,395,970		179,395,970		179,395,970	177,232,099	2,163,871		165,589,695
116,403,631		116,403,631		116,403,631	114,474,869	1,928,762		100,550,494
2,727,000		2,727,000		2,727,000	2,727,000			4,227,343
16,028,000	1,812,000	17,840,000		17,840,000	17,840,000			16,173,000
	7,125	7,125		7,125	7,125			20,579
314,554,601	***1,819,125***	***316,373,726***		***316,373,726***	***312,281,093***	***4,092,633***		***286,561,111***
924,557,299	5,331,000	929,888,299		929,888,299	899,718,158	30,170,141		817,317,230

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
ADMINISTRATION	1983-84	46,386	279		3,550	774	50,431
	1982-83	43,133	224		3,419	659	46,987
ENVIRONMENTAL SERVICES	1983-84	541,051	10,547	16,109	18,562	5,725	570,900
	1982-83	487,623	8,548	14,643	17,636	5,013	516,367
PARKS CANADA	1983-84	312,281	20,496	2,989	7,404	4,376	306,554
	1982-83	286,561	21,890	2,717	7,071	3,929	278,388
Total	1983-84	899,718	31,322	19,098	29,516	10,875	927,885
	1982-83	817,317	30,662	17,360	28,126	9,601	841,742

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration	43,872	42,027	116	511	282	222	44,270	42,760
Federal Environmental Assessment Review Office	3,621	3,621	5	5			3,626	3,626
	47,493	45,648	121	516	282	222	47,896	46,386
Less: receipts credited to revenue		279						279
Add: accommodation provided without charge by Public Works	3,863	3,550					3,863	3,550
other services provided without charge by other departments	762	774					762	774
Total cost of program	52,118	49,693	121	516	282	222	52,521	50,431
ENVIRONMENTAL SERVICES PROGRAM								
Environmental protection	56,545	53,494	3,556	2,750	1,986	556	62,087	56,800
Atmospheric environment	165,802	162,688	20,091	18,712	1,282	1,275	187,175	182,675
Environmental conservation	99,378	95,899	10,407	9,674	28,664	27,502	138,449	133,075
Forestry	74,998	73,125	12,082	12,466	117,699	110,236	204,779	195,827
	396,723	385,206	46,136	43,602	149,631	139,569	592,490	568,377
Less: revenues credited to the vote	26,695	27,182	176	144			26,871	27,326
	370,028	358,024	45,960	43,458	149,631	139,569	565,619	541,051
Less: receipts credited to revenue	11,493	10,547					11,493	10,547
Add: accommodation provided without charge by this department	16,109	16,109					16,109	16,109
accommodation provided without charge by Public Works	19,075	18,562					19,075	18,562
other services provided without charge by other departments	5,645	5,725					5,645	5,725
Total cost of program	399,364	387,873	45,960	43,458	149,631	139,569	594,955	570,900
PARKS CANADA PROGRAM								
Administration	27,957	29,183	621	4,361	23	31	28,601	33,575
National parks	99,160	98,693	71,547	70,609	2,098	2,081	172,805	171,383
Historic parks and sites	43,925	42,980	20,361	19,132	1,588	1,536	65,874	63,648
Agreements for recreation and conservation	25,111	23,195	23,875	20,373	107	107	49,093	43,675
	196,153	194,051	116,404	114,475	3,816	3,755	316,373	312,281
Less: receipts credited to revenue	20,430	20,496					20,430	20,496
Add: accommodation provided without charge by this department	2,989	2,989					2,989	2,989
accommodation provided without charge by Public Works	7,703	7,404					7,703	7,404
other services provided without charge by other departments	4,311	4,376					4,311	4,376
Total cost of program	190,726	188,324	116,404	114,475	3,816	3,755	310,946	306,554

Grants and Contributions
(in thousands of dollars)

ADMINISTRATION PROGRAM

Grants

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
Administration			
Canadian Association of Geographers	7	7	7
International Geographical Union	2	2	2
	9	9	9

Contributions

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
Administration			
Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget	146	86	86
Contributions for the New Employment Expansion and Development (NEED) Program	93	93	
Summer Canada—Student Employment Program	34	34	62
	273	*213*	*148*
	282	***222***	***157***

ENVIRONMENTAL SERVICES PROGRAM

Grants

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
Environmental protection			
Grant to the Canadian National Committee of the International Association on Water Pollution Research	5	5	5
Atmospheric environment			
Meteorological research	384	384	359
Canadian Meteorological and Oceanographic Society	16	16	16
Economic Commission for Europe's Co-operative Program for monitoring and evaluation of the long range transport of pollutants	10	10	10
Expenditures not required for the current year			10
Environmental conservation			
Water resources research	250	250	250
Canadian Committee of the International Association of Water Pollution Research	2	2	2
Canadian Wildlife Federation	10	10	10
Canadian Nature Federation	10	10	10
Creston Valley Wildlife Management	75	75	75
Grant to the Fur Institute of Canada	20	20	
Nature Conservancy of Canada	10	10	
Canadian Shield Foundation	300	300	
Wildlife Habitat Canada Foundation	1,000	1,000	
Expenditures not required for the current year			10
Forestry			
Canadian Forestry Association	50	50	50
Commonwealth Forestry Institute	14	10	10
Festival of Forestry	5	5	5
Grants to universities for specific forestry research projects	1,499	1,499	1,289
FORINTEK Canada Corporation	1,400	1,400	
Expenditures not required for the current year			5
	5,060	*5,056*	*2,116*

Contributions

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
Environmental protection			
Contributions to Toxicology Centre, Guelph and Toronto	1,500	76	
Contribution to the Eighth International Conference on Nitroso Compounds	10	10	
Contribution to the Organization for Economic Co-operation and Development (OECD)	31	31	32
Contributions for the New Employment Expansion and Development (NEED) Program	421	415	8
Summer Canada—Student Employment Program	19	19	59
Atmospheric environment			
Membership fee—World Meteorological Organization	593	593	580
Meteorological scholarships	62	62	56
Contributions for the New Employment Expansion and Development (NEED) Program	202	199	
Summer Canada—Student Employment Program	14	11	31
Environmental conservation			
Contributions to provinces for flood damage reduction studies and flood-risk mapping	3,047	2,871	1,705
Contributions to the Province of Quebec—Hydrometric Agreement	630	586	662
Contributions to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality	1,200	1,189	1,169
Contribution to the Province of Quebec—James Bay Agreement	80	80	65
Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species	28	24	22
Contribution to the Province of Manitoba for Red River Ring Dyking	157	149	153
Contributions to the provinces for the Sewage Treatment Facilities Construction Program	10,862	10,216	35,000
Contribution to the Province of Manitoba for mercury studies in the Churchill Nelson Diversion System	82	82	
Contribution to the provinces for waterfowl crop depredation	770	598	625
Contribution to the Province of Quebec for Water Quality and Monitoring Agreement	197	168	
Contribution to the Interjurisdictional Caribou Management Board	15	15	15
Contributions to provinces for implementation of water planning recommendations:			
Saskatchewan—Qu'Appelle Valley	345	344	477
British Columbia—Fraser River flood control	4,350	4,350	3,995

Grants and Contributions—*Concluded*

(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
Contributions for the 5 year Co-operating Associations Program for the Canadian Wildlife Service	15	10	
Contributions for the New Employment Expansion and Development (NEED) Program	3,178	3,118	70
Contributions to the Province of Ontario under the Canada/Ontario Agreement respecting special recovery capital projects for Timmins and the regional municipalities of Sudbury and Niagara	1,700	1,700	
Summer Canada—Student Employment Program	232	226	562
Contribution to the Fur Institute of Canada	100	100	
Expenditures not required for the current year			614
Forestry			
Forest Engineering Research Institute of Canada	1,375	1,325	1,330
Contribution to the National Swedish Board for Energy Source Development	50	50	25
Contribution to FORINTEK Canada Corporation	2,300	2,300	2,300
Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	89,379	83,842	63,799
Contributions to provincial governments and other eligible organizations for the provision of forestry job creation projects	18,898	17,244	13,354
Contribution to the Council of Forest Industries of British Columbia	50	50	50
Contribution for the Maritime Forest Ranger School	207	115	
Contribution for the New Employment Expansion and Development (NEED) Program	1,988	1,957	88
Summer Canada—Student Employment Program	291	273	367
Contribution to the Canadian Interagency Forest Fire Centre	33	33	95
Contribution to the Maritime Forestry Complex Corporation	160	82	
Expenditures not required for the current year			2,034
	144,571	*134,513*	*129,342*
	149,631	***139,569***	***131,458***
PARKS CANADA PROGRAM			
Grants			
National parks			
In aid of the development of the International Peace Garden in Manitoba	30	30	30
National and Provincial Parks Association of Canada	15	15	15
Agreements for recreation and conservation			
Expenditures not required for the current year			45
	45	*45*	*90*
Contributions			
Administration			
Summer Canada—Student Employment Program	23	31	81
National parks			
Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the Conference	12	12	12
International Union for Conservation of Nature Resources	81	75	75
Contributions to the Province of Saskatchewan for oil and gas exploration in the proposed Grasslands National Park	15	15	14
Contribution to the National and Provincial Parks Association of Canada towards the cost of a National Park's Poster	5	5	
Summer Canada—Student Employment Program	264	253	226
Contribution to the Citizens Centennial Committee	1,650	1,650	
Contribution to the Jasper Townsite Committee	9	9	
Contribution to the Interagency Forest Fire Centre	17	17	
Historic parks and sites			
Canadian contribution to World Heritage Fund	80	79	79
Contributions to the International Centre for the Study of the Preservation and Restoration of Cultural Property	77	33	
Contributions to co-operating associations of Parks Canada activities	250	250	250
Summer Canada—Student Employment Program	804	797	807
Contribution to the Aurora and District Historical Society	12	12	
Contribution to the Mohawk Chapel Restoration Committee	65	65	
Contribution for the requisition and restoration of Trestler House	300	300	
Expenditures not required for the current year			8
Agreements for recreation and conservation			
Summer Canada—Student Employment Program	57	57	76
Contribution to the Martin Goodman Trail	50	50	
	3,771	*3,710*	*1,628*
	3,816	***3,755***	***1,718***
Total	153,729	143,546	133,333

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Administration Program	Environmental Services Program	Parks Canada Program	Total
(1) Salaries and wages	29,680 **28,575** *26,302*	213,235 **210,211** *187,577*	132,250 **129,712** *121,832*	375,165 **368,498** *335,711*
(1) Other personnel costs	4,308 **4,381** *4,767*	34,991 **33,609** *36,464*	19,780 **19,646** *22,400*	59,079 **57,636** *63,631*
(2) Transportation and communications	3,830 **3,946** *3,551*	32,200 **31,067** *28,022*	9,828 **10,618** *9,838*	45,858 **45,631** *41,411*
(3) Information	591 **916** *254*	4,515 **4,526** *1,598*	2,684 **3,446** *2,949*	7,790 **8,888** *4,801*
(4) Professional and special services	6,533 **5,671** *5,373*	53,713 **55,183** *48,338*	29,341 **33,328** *28,686*	89,587 **94,182** *82,397*
(5) Rentals	825 **772** *894*	24,459 **21,895** *19,482*	4,614 **4,014** *5,131*	29,898 **26,681** *25,507*
(6) Purchased repair and upkeep	230 **400** *330*	7,461 **8,254** *6,457*	18,777 **15,386** *13,161*	26,468 **24,040** *19,948*
(7) Utilities, materials and supplies	1,493 **963** *1,051*	26,794 **24,880** *22,647*	24,304 **24,134** *21,229*	52,591 **49,977** *44,927*
(8) Construction and acquisition of land, buildings and works		12,792 **9,214** *7,501*	57,804 **53,484** *45,959*	70,596 **62,698** *53,460*
(9) Construction and acquisition of machinery and equipment	121 **516** *394*	31,810 **28,996** *21,674*	8,349 **8,775** *7,436*	40,280 **38,287** *29,504*
(10) Grants, contributions and other transfer payments	282 **222** *157*	149,631 **139,569** *131,458*	3,816 **3,755** *1,718*	153,729 **143,546** *133,333*
(12) All other expenditures	3 **24** *60*	889 **973** *592*	4,826 **5,983** *6,222*	5,718 **6,980** *6,874*
(1-12) Total	47,896 **46,386** *43,133*	592,490 **568,377** *511,810*	316,373 **312,281** *286,561*	956,759 **927,044** *841,504*
(13) *Less:* revenues credited to the vote		26,871 **27,326** *24,187*		26,871 **27,326** *24,187*
Total net expenditures	47,896 **46,386** *43,133*	565,619 **541,051** *487,623*	316,373 **312,281** *286,561*	929,888 **899,718** *817,317*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

	1983-84	1982-83
	$	$
Summary		
Non-Tax Revenue—		
Return on investments		50
Refunds of previous years' expenditure	1,554,280	1,311,522
Services and service fees	8,634,941	9,274,293
Privileges, licences and permits	14,217,782	12,587,444
Proceeds from sales	1,807,746	2,149,024
Other non-tax revenue	5,107,645	5,339,817
Total	31,322,394	30,662,150

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Reimbursement of operating and maintenance expenditures	709,997	
Reimbursement of capital expenditures	81,093	
Sundries	53,210	
Adjustment to prior year's Payables at Year End (PAYE)	709,980	
		1,554,280
Services and service fees:		
Government publications, maps and charts	23,143	
Special meteorological data	429,351	
Controlled bird hunting permits	41,580	
Fines and penalties	107,501	
Park entrance fees	3,034,021	
Hydrometric recoveries	3,951,248	
Other water-related recoveries	493,169	
Other services	521,001	
Sundries	33,927	
		8,634,941
Privileges, licences and permits:		
Rental of land	5,074,473	
Rental of land adjacent to canals	520,019	
Rental of buildings	21,577	
Living accommodations	1,442,032	
General licences	198,476	
Fishing licences	296,816	
Business licences	69,322	
Taxidermist and aviculture licences	30,605	
Bird hunting permits	1,917,448	
Haying and grazing permits	61,478	
Camping and trailer permits	3,773,639	
Lockage permits	229,192	
Docking permits	167,822	
Timber permits	71,586	
Other licences and permits	343,297	
		14,217,782
Proceeds from sales:		
Publications, maps and charts	286,564	
Revenues from public utility services	1,253,031	
Special meteorological data	118,973	
Sundries	149,178	
		1,807,746
Other non-tax revenue:		
Living accommodations	751,735	
Concessions	1,805,416	
Swimming revenues	1,272,145	
Golf revenues	389,479	
Meals	59,824	
Commissions	54,509	
Hydrometric recoveries	258,883	
Sundries	515,654	
		5,107,645

SECTION 8

1983-84
PUBLIC ACCOUNTS

External Affairs

Department
Canadian Commercial Corporation
Canadian International Development Agency
Export Development Corporation
International Development Research Centre
International Joint Commission

CONTENTS

Page

Programs' objectives 8.3
Use of appropriations 8.4
Total cost of programs—Budgetary 8.12
Programs by activity—Budgetary 8.13
Grants and contributions 8.15
Budgetary expenditure by program and standard object 8.19
Revenue 8.20
Appendices 8.22

EXTERNAL AFFAIRS

Department

Objectives

CANADIAN INTERESTS ABROAD PROGRAM

PROGRAM

—To promote in their international dimensions the national objectives of economic growth, trade development, sovereignty and independence, peace and security, the promotion of social justice, quality of life and a harmonious natural environment.

PASSPORT OFFICE REVOLVING FUND

—To provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

WORLD EXHIBITIONS PROGRAM

—To present an image of Canada that portrays Canada's industrial, cultural and social development, through participation in World Exhibitions approved by the International Bureau of Expositions.

GRAINS AND OILSEEDS PROGRAM*

—To achieve sustained market growth and to maintain an orderly marketing system for grains and oilseeds.

Canadian Commercial Corporation

Objective

—To purchase economically, goods and services from Canadian firms for the account of foreign governments including the contracting for turnkey and multi-item acquisition projects.

Canadian International Development Agency

Objective

—To support the efforts of developing countries in fostering their economic growth and the evolution of their social systems in a way that will produce a wide distribution of the benefits of development among the populations of these countries, enhance the quality of life and improve the capacity of all sectors of their population to participate in national development efforts.

Export Development Corporation

Objective

—To facilitate and develop trade between Canada and other Countries.

International Development Research Centre

Objective

—To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

International Joint Commission

Objective

—To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

---

* Transferred from the former Department of Industry, Trade and Commerce (PC 1983-608 dated March 3, 1983).

Use of Appropriations

Vote	Program		
	DEPARTMENT		
	CANADIAN INTERESTS ABROAD PROGRAM		
	Budgetary		
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries		$ 468,903,700
	1b		8,610,500
	Transfer from: TB Vote 10(1)		26,191
	TB Vote 30(1)		375,000
			477,915,391
	Less transfer to: Vote 10	$ 966,768	
	Vote 15	399,999	1,366,767
5	Capital expenditures		$ 55,724,000
	5b		1,294,000
10	The grants listed in the Estimates and contributions, to make commitments for the current fiscal year not exceeding $42,348,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October, 1982 and 1983 which is		$ 144,358,132
	10b To increase from $42,348,000 to $62,848,000 the commitments and to provide a further amount of		12,179,000
	10c To authorize the transfer of $966,768 from External Affairs Vote 1, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from: Vote 1		966,768
	TB Vote 10(1)		73,809
Stat	Secretary of State for External Affairs—Salary and motor car allowance		
Stat	Minister for International trade—Salary and motor car allowance		
Stat	Minister for External relations—Salary and motor car allowance		
Stat	Payments under the Diplomatic Service (Special) Superannuation Act		
Stat	Contributions to employee benefit plans		
Stat	Contributions to Diplomatic Service (Special) Supplementary Retirement Benefits Plan		
Stat	Refunds of amounts credited to revenue in previous years		
	CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND		
Stat	Estimates 1983-84		
	Total program—Budgetary		
	Non-budgetary		
L11c	Advance to the Working Capital Fund of the International Civil Aviation Organization in the amount of $17,280 US notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of January, 1984, which is. (As previously provided in Appropriation Act No. 1, 1975). (Gross)		
L12c	Advance to the Working Capital Fund of the Paris Union of the World Intellectual Property Organization in the amount of 14,451 Swiss Francs notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of January, 1984, which is. (As previously provided in Appropriation Act No. 2, 1982-83). (Gross)		
L16a	Working Capital Advance Account for advances to posts abroad, established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954, and as amended by Appropriation Act No. 1, 1979-80 which limits the amount that may be outstanding at any time against the Account to $19,500,000. (Net)		
L18b	Working Capital Advance for loans and advances to personnel posted abroad established by Vote L12c, Appropriation Act No. 1, 1971, amount that may be outstanding at any time against the Account is $10,000,000. (Net)		
L46b	To authorize the Minister to make payments and issue guarantees, in the 1980-81, 1981-82, 1982-83, 1983-84, 1984-85 and 1985-86 fiscal years, for participation in the natural rubber buffer stock in accordance with terms and conditions of the International Natural Rubber Agreement, 1979, such payments and guarantees not to exceed in the aggregate $12,500,000. (Appropriation Act No. 3, 1980-81). (Gross)		
Stat	Participation in the international natural rubber buffer stock		
L47b	To authorize the Minister to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund for Commodities; such payments, guarantees and promissory notes not to exceed in the aggregate $10,380,000 US. (Gross)		
	Amount brought forward in CDN$		
	Translation to US$ at beginning of year ($1.2371 CDN = $1US)		
	US$ balance		
	Translation to CDN$ at end of year ($1.2761 CDN = $1US)—Brought forward amount		
Stat	Purchase of shares in respect of Canada's participation in the first account of the Common Fund		
	Use of appropriations not required for the current year		
	Total program—Non-budgetary		

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
476,548,624		476,548,624		476,548,624	431,387,704	45,160,920		407,130,165
57,018,000		57,018,000		57,018,000	48,628,396	8,389,604		47,507,280
157,577,710		157,577,710		157,577,710	129,257,753	28,319,957		115,951,025
39,100	1,875	40,975		40,975	40,975			38,725
	13,361	13,361		13,361	13,361			
	13,361	13,361		13,361	13,361			
122,000	(1,009)	120,991		120,991	120,991			114,911
18,533,000	2,095,000	20,628,000		20,628,000	20,628,000			20,008,600
	1,881	1,881		1,881	1,881			1,734
	24,102	24,102		24,102	24,102			47,940
709,838,434	*2,148,571*	*711,987,005*		*711,987,005*	*630,116,524*	*81,870,481*		*590,800,380*
1,201,000	*(1,201,000)*		*5,672,852*	*5,672,852*	*(2,475,351)*		*8,148,203*	*(1,272,130)*
711,039,434	***947,571***	***711,987,005***	***5,672,852***	***717,659,857***	***627,641,173***	***81,870,481***	***8,148,203***	***589,528,250***
21,514	432	21,946		21,946	21,946			
8,031	486	8,517		8,517	8,517			7,054
			8,476,064	8,476,064	(5,292,601)		13,768,665	5,444,084
			4,267,316	4,267,316	1,230,042		3,037,274	2,209,232
			6,519,035	6,519,035	791		6,518,244	1,205,771
2,500,000	(2,500,000)							
2,500,000	*(2,500,000)*		*6,519,035*	*6,519,035*	*791*		*6,518,244*	*1,205,771*
			12,841,098					
	(2,461,098)	(2,461,098)						
				10,380,000US			10,380,000US	
	2,865,918	2,865,918		2,865,918			2,865,918	
3,346,000	(3,346,000)							
3,346,000	*(2,941,180)*	*404,820*	*12,841,098*	*13,245,918*			*13,245,918*	
								2,798,587
5,875,545	***(5,440,262)***	***435,283***	***32,103,513***	***32,538,796***	***(4,031,305)***		***36,570,101***	***11,664,728***

Use of Appropriations—*Continued*

Vote	Program	
	WORLD EXHIBITIONS PROGRAM	
	Budgetary	
15	Program expenditures and contributions	$ 630,000
	15b	3,000,000
	15c To authorize the transfer of $399,999 from External Affairs Vote 1, Appropriation Act No. 2, 1983-84 for the purposes of this Vote	1
	Transfer from Vote 1	399,999
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	GRAINS AND OILSEEDS PROGRAM	
	Budgetary	
16b	Payment to the Canadian Wheat Board for reimbursement of losses incurred on operations under the Canadian Wheat Board Act in respect of the Oats Pool Account for the crop year that commenced on the first day of August, 1981 and ended on the 31st day of July 1982	
17c	Payment to the Canadian Wheat Board for reimbursement of losses incurred on operations under the Canadian Wheat Board Act in respect of the Barley Pool Account for the crop year that commenced on the first day of August 1982 and ended on the 31st day of July 1983	
55	Operating expenditures	
60	The grant listed in the Estimates and contributions	
Stat	Payments in connection with the Prairie Grain Advance Payments Act	
Stat	Payments in connection with the Western Grain Stabilization Act	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Subtotal— Budgetary	
	Non-budgetary	
	CANADIAN COMMERCIAL CORPORATION	
	Budgetary	
20	Program expenditures	
	Non-budgetary	
Stat	The Canadian Commercial Corporation Act, Section 8(1). The Minister of Finance shall, on the request of the Minister, from time to time deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund. (Net)	
	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY	
	Budgetary	
25	Operating expenditures and authority: (a) to engage persons for service in developing countries; and (b) to provide education or training for persons from developing countries; in accordance with the Technical Assistance Regulations made by Order in Council PC 1978-1268 of 20th April, 1978, as may be amended or any other regulations that may be made by the Governor in Council with respect to: (c) the remuneration payable to persons for service in developing countries, and the payment of their expenses or of allowances in respect thereto; (d) the maintenance of persons from developing countries who are undergoing education or training, and the payment of their expenses or of allowances in respect thereto; and (e) the payment of special expenses directly or indirectly related to the service of persons in developing countries or the education or training of persons from developing countries	$ 54,546,000
	25c	4,613,300
	Transfer from: TB Vote 10(1)	98,788
	TB Vote 30(1)	150,000
30	The grants and contributions listed in the Estimates, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	$ 1,029,700,000
	30c	18,786,700
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
4,030,000		4,030,000		4,030,000	3,686,193	343,807		1,605,243
45,000	5,000	50,000		50,000	50,000			33,200
4,075,000	***5,000***	***4,080,000***		***4,080,000***	***3,736,193***	***343,807***		***1,638,443***
2,370,925		2,370,925		2,370,925	2,370,924	1		
5,800,000		5,800,000		5,800,000	5,742,523	57,477		
3,439,000		3,439,000		3,439,000	2,635,369	803,631		2,872,379
13,420,000		13,420,000		13,420,000	9,959,823	3,460,177		17,121,382
16,000,000	(6,668,052)	9,331,948		9,331,948	9,331,948			11,621,433
140,000,000	(18,110,797)	121,889,203		121,889,203	121,889,203			114,905,910
276,000	32,000	308,000		308,000	308,000			265,400
181,305,925	***(24,746,849)***	***156,559,076***		***156,559,076***	***152,237,790***	***4,321,286***		***146,786,504***
896,420,359	(23,794,278)	872,626,081	5,672,852	878,298,933	783,615,156	86,535,574	8,148,203	737,953,197
5,875,545	(5,440,262)	435,283	32,103,513	32,538,796	(4,031,305)		36,570,101	11,664,728
20,317,000		***20,317,000***		***20,317,000***	***17,168,132***	***3,148,868***		***16,783,000***
			10,000,000	***10,000,000***			***10,000,000***	
59,408,088		59,408,088		59,408,088	56,108,175	3,299,913		46,654,720
1,048,486,700		1,048,486,700		1,048,486,700	1,027,549,790	20,936,910		881,649,000
5,044,000	570,000	5,614,000		5,614,000	5,614,000			4,674,000
1,112,938,788	***570,000***	***1,113,508,788***		***1,113,508,788***	***1,089,271,965***	***24,236,823***		***932,977,720***

Use of Appropriations—*Continued*

Vote	Program
	Non-budgetary
Stat	The International Development (Financial Institutions) Continuing Assistance Act. The Secretary of State for External Affairs may, for the purpose of promoting the social and economic development of developing countries, provide financial assistance to an institution by way of: (a) direct payments to the institution; (b) the issuance to the institution of non-interest bearing, non-negotiable demand notes in a form determined by the Minister of Finance; and (c) the purchase on behalf of Her Majesty in right of Canada of shares of the institution. Sums required for the purpose of this Act shall be paid out of moneys appropriated by Parliament for this purpose. The amount of financial assistance provided to institutions pursuant to paragraph (b) in any period shall not exceed such equivalent amount as is specified for the purpose in respect of that period in an appropriation by Parliament.
L37a	In accordance with the International Development (Financial Institutions) Continuing Assistance Act: (a) payment in the amount of $2,900,000 and the issuance of non-interest bearing, non-negotiable demand notes estimated at $4,300,000 to the Asian Development Bank not to exceed in the aggregate the equivalent of 4,740,000 Special Drawing Rights; (b) payment in the amount of $442,000 and the issuance of non-interest bearing, non-negotiable demand notes estimated at $442,000 to the Caribbean Development Bank not to exceed in the aggregate the equivalent of $705,714 US; (c) the issuance of non-interest bearing, non-negotiable demand notes estimated at $11,800,000 to the African Development Bank not to exceed the equivalent of 8,400,000 Units of Account; and (d) the issuance of non-interest bearing, non-negotiable demand notes estimated at $9,100,000 to the Inter-American Development Bank not to exceed the equivalent of $7,320,000 US
	FINANCIAL INSTITUTIONS—
L35	Loans, in accordance with terms and conditions approved by the Governor in Council, to developing countries, and international development institutions for international development assistance. (Gross)
	Revaluation of Caribbean Development Bank Account (Commercial livestock production projects)
L36a	Payment of $4,000,000 and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $157,500,000 in accordance with the International Development (Financial Institutions) Continuing Assistance Act for the purpose of contributions to international financial institutions fund accounts.—Payment
	—Note issuance
L38c	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $14,000,000 in accordance with the International Development (Financial Institutions) Continuing Assistance Act for the purposes of contributions to international financial institutions fund accounts. (Gross)
Stat	Payment in respect of the encashment of notes issued to international financial institutions
	Revaluation of Caribbean Development Fund, Inter-American Development Fund, African Development Fund, International Monetary Fund, and the International Bank for Reconstruction and Development
	INTER-AMERICAN DEVELOPMENT BANK—
L55	To authorize the issue of non-interest bearing, non-negotiable demand notes in such form as the Minister of Finance may determine, in respect of Canada's subscription for 1,928 paid-in shares of the capital stock of the Inter-American Development Bank, notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, to confirm and ratify the completed purchases of paid-in shares of the capital stock of the Inter-American Development Bank. (Appropriation Act No. 2, 1981-82). (Gross)
	Amount brought forward in CDN$
	Translated to US$ at beginning of year ($1.2371 CDN = $1 US)
	US$ balance, including rounding adjustments
	Translation to CDN$ at end of year ($1.2761 CDN = $1 US)—Brought forward amount
	(The commitment under Parliamentary authority of the International Development (Financial Institutions) Continuing Assistance Act was increased for an additional $650,894,560 US translated to $830,606,548 CDN using the year-end closing rate of exchange ($1.2761 CDN = $1 US) subscription to the capital stock of the Inter-American Development Bank for an additional 2,428 paid-in shares and 51,528 additional callable shares in the Bank raising total capital shareholdings to 125,202 shares. The said share increases, to be paid in four equal annual instalments of $7,322,504 US from 1983 to 1986).
L37a	In accordance with the International Development (Financial Institutions) Continuing Assistance Act.
	US$ balance, including exchange and rounding adjustments—Note issuance
	Translation to CDN$ at end of year ($1.2761 CDN = $1 US)
Stat	Payment in respect of the encashment of notes issued to the Inter-American Development Bank. (Approved by previous Appropriation Acts)
	CARIBBEAN DEVELOPMENT BANK—
L50	To authorize a subscription for an additional 585 paid-in shares and 878 callable shares of the capital stock of the Caribbean Development Bank for the amount of $7,315,000 US and to confirm and ratify any completed purchases of said paid-in shares; to authorize the payment and issue of non-interest bearing, non-negotiable demand notes in such form as the Minister of Finance may determine in an amount not exceeding in the aggregate $705,714 US, being the fifth and final instalment in respect of such subscription for 585 paid-in shares notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, estimated as at October 1980, at $829,000. (Appropriation Act No. 2, 1981-82). (Gross)
	Amount brought forward in CDN$
	Translated to US$ at beginning of year ($1.2371 CDN = $1 US)
	US$ balance
	Translation to CDN$ at end of year ($1.2761 CDN = $1 US)—Brought forward amount
	—Other amounts
L37a	In accordance with the International Development (Financial Institutions) Continuing Assistance Act.—Payment
	—Note issuance
Stat	Payment in respect of the encashment of notes issued to the Caribbean Development Bank. (Approved by previous Appropriation Acts)

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
3,342,000(2)		3,342,000		3,342,000				
(3,342,000)		(3,342,000)		(3,342,000)				
262,800,000		262,800,000		262,800,000	207,017,806	55,782,194		279,684,424
	156,000	156,000		156,000	156,000			40,000
262,800,000	*156,000*	*262,956,000*		*262,956,000*	*207,173,806*	*55,782,194*		*279,724,424*
4,000,000		4,000,000		4,000,000		4,000,000		
	157,500,000	157,500,000		157,500,000	145,431,347	12,068,653		108,497,587
1	13,999,999	14,000,000		14,000,000	14,000,000			
34,100,000	(34,100,000)							
	11,178,156	11,178,156		11,178,156	11,178,156			2,813,904
38,100,001	*148,578,155*	*186,678,156*		*186,678,156*	*170,609,503*	*16,068,653*		*111,311,491*
			950,544,191					
	(182,179,313)	(182,179,313)						
	(16,436)US	(16,436)US		768,348,442US			768,348,442US	5,814,574US
	212,141,005	212,141,005		212,141,005			212,141,005	1,378,635
	7,322,504US(2)	7,322,504US		7,322,504US	7,322,504US			
	2,021,743	2,021,743		2,021,743	2,021,743			
4,400,000	(4,400,000)							
4,400,000	*34,889,503*	*39,289,503*	*950,544,191*	*989,833,694*	*9,344,247*		*980,489,447*	*7,193,209*
			40,831,397					
	(7,825,662)	(7,825,662)						
				33,005,735US	705,714US		32,300,021US	705,714US
	9,112,883	9,112,883		9,112,883				
					194,848		8,918,035	167,325
442,000(2)	(442,000)							
	442,000	442,000		442,000				
	(442,000)	(442,000)		(442,000)				
500,000	(500,000)							
942,000	*345,221*	*1,287,221*	*40,831,397*	*42,118,618*	*900,562*		*41,218,056*	*873,039*

Use of Appropriations—*Concluded*

Vote	Program
	ASIAN DEVELOPMENT BANK—
L36a	The total authority granted, to purchase, in the current and subsequent fiscal years, stock of the Asian Development Bank is for 8,740 paid-in shares and 36,403 callable shares for the amount of $451,430,000 US of the weight and fineness in effect on January 31, 1966 which is equal to $544,582,194 US, including authority to pay the paid-in shares in instalments in the current and subsequent fiscal years, as required in accordance with the undertakings given by Canada to subscribe to shares of the Bank, said instalments to be paid in cash or in non-interest bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars. (Appropriation Act No. 3, 1977-78). (Gross)
	Amount brought forward in CDN$
	Translated to US$ at beginning of year ($1.2371 CDN = $1 US)
	US$ balance
	Translation to CDN$ at end of year ($1.2761 CDN = $1 US)—Brought forward amount
	(The commitment under parliamentary authority of the International Development (Financial Institutions) Continuing Assistance Act was increased for an additional $628,396,020 CDN subscription to the capital stock of the Asian Development Bank for an additional 2,370 paid-in shares and 45,030 additional callable shares in the bank raising total capital shareholdings to 92,543 shares. The said share increases, representing the third general capital increase, to be paid in five equal annual instalments of $6,283,961 CDN from 1983 to 1987). ((One share = 10,000 SDR) one SDR = $1.32573 CDN using the rate of exchange as at September 30, 1982.)
L37a	In accordance with the International Development (Financial Institutions) Continuing Assistance Act.—Payment
	—Note issuance
Stat	Payment in respect of the encashment of notes issued to the Asian Development Bank pursuant to External Affairs, Vote 36a, Appropriation Act No. 3, 1977-78
	AFRICAN DEVELOPMENT BANK—
Stat	The International Development (Financial Institutions) Continuing Assistance Act. As Canada's initial subscription for shares as a member of the African Development Bank, the Secretary of State for External Affairs may purchase: (a) 4,200 paid-in shares in five instalments, and (b) 12,600 callable shares, of the African Development Bank, valued in the aggregate at one hundred and sixty-eight million Units of Account (being equivalent to approximately two hundred and forty million dollars). In respect of the second of the five instalments referred to in paragraph (a), the Secretary of State for External Affairs may issue to the African Development Bank, in a form determined by the Minister of Finance, non-interest bearing, non-negotiable demand notes in an aggregate amount equivalent in Canadian dollars to 8,400,000 Units of Account (being equivalent to approximately $12,000,000). (Gross)
L37a	In accordance with the International Development (Financial Institutions) Continuing Assistance Act.—Note issuance
Stat	Payment in respect of the encashment of notes issued to the African Development Bank
	Total program—Non-budgetary
	EXPORT DEVELOPMENT CORPORATION
	Budgetary
40	Payment to the Export Development Corporation for operating losses
Stat	Payment of insurance claims (Export Development Act, s. 27) and recoverable guarantees (Export Development Act, s. 31)
	Total program—Budgetary
	Non-budgetary
Stat	The Export Development Act, as amended. Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of Section 11. The authorized capital of the Corporation is $1,500,000,000. (Gross)
	Authority in accordance with terms and conditions prescribed by Sections 12, 13 and 14. Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to Sections 12 and 13 and outstanding shall not exceed an amount equal to ten times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada
	Authority in accordance with terms and conditions prescribed by Section 31, accounts administered for Canada, the liability for loans and commitments as limited by Section 32 shall not at any time exceed $6,000,000,000. (Net)
Stat	Purchase of shares and provision of loans and guarantees and export credit and foreign investment insurance for the purpose of facilitating and developing trade between Canada and other countries under the terms of the Export Development Act
	Total program—Non-budgetary
	INTERNATIONAL DEVELOPMENT RESEARCH CENTRE
	Budgetary
45	Payments to the International Development Research Centre
	INTERNATIONAL JOINT COMMISSION
	Budgetary
50	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under international references and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality
Stat	Contributions to employee benefit plans
	Total program—Budgetary
	Total —Budgetary
	Non-budgetary

---

[1] Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

[2] Approved amounts are included under respective institutions.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
			543,269,484					
	(104,121,893)	(104,121,893)						
				439,147,591US			439,147,591US	
	121,248,650	121,248,650		121,248,650			121,248,650	
2,900,000(2)		2,900,000		2,900,000	2,513,584	386,416		
	4,300,000	4,300,000		4,300,000	3,770,376	529,624		
4,617,000	(4,617,000)							
7,517,000	*16,809,757*	*24,326,757*	*543,269,484*	*567,596,241*	*6,283,960*	*916,040*	*560,396,241*	
			228,289,912	228,289,912	11,710,088		216,579,824	11,710,088
	11,800,000(2)	11,800,000		11,800,000				
	(11,800,000)	(11,800,000)		(11,800,000)				
11,710,088	(11,710,088)							
11,710,088	*(11,710,088)*		*228,289,912*	*228,289,912*	*11,710,088*		*216,579,824*	*11,710,088*
325,469,089	***189,068,548***	***514,537,637***	***1,762,934,984***	***2,277,472,621***	***406,022,166***	72,766,887	***1,798,683,568***	***410,812,251***
35,000,000		35,000,000		35,000,000		35,000,000		39,000,000
	11,847,387	11,847,387		11,847,387	11,847,387			11,902,232
35,000,000	***11,847,387***	***46,847,387***		***46,847,387***	***11,847,387***	***35,000,000***		***50,902,232***
	500,000,000	500,000,000	540,000,000	1,040,000,000	152,000,000		888,000,000	108,000,000
	(3,213,814,594)	(3,213,814,594)	5,936,885,294	2,723,070,700	(121,741,300)		2,844,812,000	(67,979,900)
	3,648,108,999	3,648,108,999	1,086,986,159	4,735,095,158	115,080,769		4,620,014,389	30,335,523
164,000,000	(164,000,000)							
164,000,000	***770,294,405***	***934,294,405***	***7,563,871,453***	***8,498,165,858***	***145,339,469***		***8,352,826,389***	***70,355,623***
67,400,000		***67,400,000***		***67,400,000***	***67,400,000***			***59,200,000***
2,974,000		2,974,000		2,974,000	2,756,156	217,844		2,348,263
206,000	24,000	230,000		230,000	230,000			221,200
3,180,000	***24,000***	***3,204,000***		***3,204,000***	***2,986,156***	***217,844***		***2,569,463***
2,135,256,147	(11,352,891)	2,123,903,256	5,672,852	2,129,576,108	1,972,288,796	149,139,109	8,148,203	1,800,385,612
495,344,634	953,922,691	1,449,267,325	9,368,909,950	10,818,177,275	547,330,330	72,766,887	10,198,080,058	492,832,602

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
CANADIAN INTERESTS ABROAD	1983-84	630,117	21,751	22,390	11,245	3,108	645,109
	1982-83	590,800	15,505	20,420	10,372	2,793	608,880
CANADIAN INTERESTS ABROAD—PASSPORT OFFICE REVOLVING FUND	1983-84	(2,475)					(2,475)
	1982-83	(1,272)					(1,272)
WORLD EXHIBITIONS	1983-84	3,736				5	3,741
	1982-83	1,638				3	1,641
GRAINS AND OILSEEDS	1983-84	152,238			270	54	152,562
	1982-83	146,787			190	41	147,018
	1983-84	783,616	21,751	22,390	11,515	3,167	798,937
	1982-83	737,953	15,505	20,420	10,562	2,837	756,267
CANADIAN COMMERCIAL CORPORATION	1983-84	17,168					17,168
	1982-83	16,783					16,783
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY	1983-84	1,089,272	9,935		4,261	852	1,084,450
	1982-83	932,978	6,553		3,437	723	930,585
EXPORT DEVELOPMENT CORPORATION	1983-84	11,847	137,547				(125,700)
	1982-83	50,902	120,886				(69,984)
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE	1983-84	67,400					67,400
	1982-83	59,200					59,200
INTERNATIONAL JOINT COMMISSION	1983-84	2,986	604		148	9	2,539
	1982-83	2,570	640		102	34	2,066
Total	1983-84	1,972,289	169,837	22,390	15,924	4,028	1,844,794
	1982-83	1,800,386	143,584	20,420	14,101	3,594	1,694,917

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
CANADIAN INTERESTS ABROAD PROGRAM								
Relations with foreign governments and intergovernmental institutions	93,751	82,125	34,478	29,727	118,345	91,413	246,574	203,265
International trade development	87,202	83,202	160	160	32,437	31,077	119,799	114,439
Assistance to Canadians	15,423	13,423	1,014	862			16,437	14,285
Information activities and cultural relations	38,666	34,666	1,962	1,662	6,795	6,768	47,423	43,096
Assistance to other programs	197,082	176,951	18,618	15,431			215,700	192,382
Headquarters administration and operational support	44,517	41,113	786	786	121	121	45,424	42,020
Contributions to employee benefit plans	20,630	20,630					20,630	20,630
	497,271	452,110	57,018	48,628	157,698	129,379	711,987	630,117
Less: receipts credited to revenue	14,859	21,751					14,859	21,751
Add: accommodation provided without charge by this department	22,390	22,390					22,390	22,390
accommodation provided without charge by Public Works	11,245	11,245					11,245	11,245
other services provided without charge by other departments	3,108	3,108					3,108	3,108
	519,155	*467,102*	*57,018*	*48,628*	*157,698*	*129,379*	*733,871*	*645,109*
CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND								
Operations	23,311	15,163	103	103			23,414	15,266
Less: receipts credited to the Fund	17,741	17,741					17,741	17,741
	5,570	*(2,578)*	*103*	*103*			*5,673*	*(2,475)*
Total cost of program	524,725	464,524	57,121	48,731	157,698	129,379	739,544	642,634
WORLD EXHIBITIONS PROGRAM								
Expo 84, New Orleans	3,000	2,963					3,000	2,963
Future world exhibitions	403	290			14	6	417	296
Expo 85, Tsukuba	400	398					400	398
Expo 86, Vancouver	263	79					263	79
	4,066	3,730			14	6	4,080	3,736
Add: other services provided without charge by other departments	5	5					5	5
Total cost of program	4,071	3,735			14	6	4,085	3,741
GRAINS AND OILSEEDS PROGRAM								
Marketing	3,747	2,944			21,591	18,073	25,338	21,017
Grains payments	121,889	121,889			9,332	9,332	131,221	131,221
	125,636	124,833			30,923	27,405	156,559	152,238
Add: accommodation provided without charge by Public Works	270	270					270	270
other services provided without charge by other departments	54	54					54	54
Total cost of program	125,960	125,157			30,923	27,405	156,883	152,562
CANADIAN COMMERCIAL CORPORATION								
Administration and operations	20,317	17,168					20,317	17,168
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY								
Bilateral development assistance	23,193	22,528			345,809	327,586	369,002	350,114
Multilateral development assistance	1,276	1,285			122,775	122,498	124,051	123,783
Food aid assistance	383	325			327,600	325,620	327,983	325,945
Special development assistance	4,324	4,237			197,743	197,299	202,067	201,536
International humanitarian assistance	271	211			50,460	50,456	50,731	50,667
Departmental administration	28,873	26,495	1,088	1,027	4,100	4,091	34,061	31,613
Contributions to employee benefit plans	5,614	5,614					5,614	5,614
	63,934	60,695	1,088	1,027	1,048,487	1,027,550	1,113,509	1,089,272
Less: receipts credited to revenue		9,935						9,935
Add: accommodation provided without charge by Public Works	4,261	4,261					4,261	4,261
other services provided without charge by other departments	852	852					852	852
Total cost of program	69,047	55,873	1,088	1,027	1,048,487	1,027,550	1,118,622	1,084,450
EXPORT DEVELOPMENT CORPORATION								
Payment for operating losses	35,000						35,000	
Payment of insurance claims	11,847	11,847					11,847	11,847
	46,847	11,847					46,847	11,847
Less: receipts credited to revenue		137,547						137,547
Total cost of program	46,847	(125,700)					46,847	(125,700)

Programs by Activity—Budgetary—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE								
International Development Research Centre					67,400	67,400	67,400	67,400
INTERNATIONAL JOINT COMMISSION								
Administration	1,178	1,102	8	10			1,186	1,112
Payment of Canada's share of joint studies, surveys and investigations under international references	90	47					90	47
Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	1,691	1,591	7	6			1,698	1,597
Contributions to employee benefit plans	230	230					230	230
	3,189	2,970	15	16			3,204	2,986
Less: receipts credited to revenue	678	604					678	604
Add: accommodation provided without charge by Public Works	148	148					148	148
other services provided without charge by other departments	9	9					9	9
Total cost of program	2,668	2,523	15	16			2,683	2,539

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
CANADIAN INTERESTS ABROAD PROGRAM			
Grants			
Relations with foreign governments and intergovernmental institutions			
Canadian Council on International Law	8	8	8
Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	2,273	2,244	2,082
International Commission on Radiological Protection	5	5	5
Payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada	13		
Grant to United Nations Association in Canada	70	70	55
Grant to the United Nations Trust Fund for South Africa	25	25	20
Grant to the Voluntary Fund for the UN Decade for Women	20	20	
Grant to the Canadian Chamber of Commerce for the Canada-Pacific Co-operation Committee	9	9	
Grant to the UN Voluntary Fund for the Victims of Torture	10	10	
Grant to the Foreign Community Association (FSCA)	10	10	
Grant for the financial assistance in the field of disarmament and arms control	50	50	
Expenditures not required for the current year			200
International trade development			
Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to international trade development	305	265	324
Information activities and cultural relations			
Atlantic Association of Young Political Leaders	1	1	1
Atlantic Council of Canada	7	7	7
Canadian-German Society of Hanover (70,000 Deutsche Marks)	34	34	37
Canadian Institute of International Affairs	50	50	50
Centre québécois de relations internationales de l'Université Laval	35	35	35
Grants in aid of academic relations	3,516	3,484	3,249
Grants in aid of cultural relations	2,866	2,856	2,699
International Baccalaureat Office	5	5	5
Maison des étudiants canadiens à Paris	100	100	100
Orchestre mondial des jeunesses musicales	50	50	50
Grant to Centre for Legislative Exchange	85	85	
Expenditures not required for the current year			90
Headquarters administration and operational support			
Payments under the Diplomatic Service (Special) Superannuation Act	121	121	115
	9,668	*9,544*	*9,132*
Contribution			
Relations with foreign governments and intergovernmental institutions			
Agency for Cultural and Technical Co-operation in Francophone Countries (29,843,300 French Francs)	5,169	3,920	4,263
Canadian Representative on the United Nations Human Rights Committee	2	1	2
Club des relations internationales	3	3	3
Commonwealth Air Transport Council (£ 27,102)	57	54	50
Commonwealth Foundation (£ 275,000)	577	496	529
Commonwealth Science Council (£ 52,323)	110	97	102
Commonwealth Secretariat (£ 806,854)	1,692	1,614	1,565
Commonwealth Youth Program (£ 300,000)	629	633	600
Conference on Security and Co-operation in Europe (CSCE) (798,000 Swiss Francs)	454	239	106
Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe (1,615,517 Austrian Schillings)	113	104	103
Conseil africain et malgache de l'enseignement supérieur (CAMES) (CFA 4,480,000)	16		20
Customs Co-operation Council (7,839,992 Belgian Francs)	211	187	197
Defence support assistance to Non-NATO countries	575	499	575
Financial assistance in support of employment initiatives	74	64	
Financial assistance in the field of disarmament and arms control	340	251	105
Food and Agriculture Organization ($8,859,478 US)	10,943	9,344	8,705
General Agreement on Tariff and Trade (2,280,226 Swiss Francs)	1,297	1,174	1,212
Inter-American Institute for Co-operation on Agriculture ($1,318,240 US)	1,628	1,576	1,457
Intergovernmental Committee for Migration	10	10	10
Intergovernmental Maritime Consultative Organization ($517,312 US)	639	129	109
International Atomic Energy Agency ($3,316,152 US)	4,096	3,541	3,415
International Civil Aviation Organization ($961,480 US)	1,188	992	958
International Civil Aviation Organization—Reimbursement for compensation paid to its Canadian employees for provincial income tax for prior taxation years	394	394	283
International Energy Agency (3,215,003 French Francs)	557	226	418
International Institute of Administrative Sciences (1,117,400 Belgian Francs)	28	25	24
International Labour Organization ($5,796,842 US)	7,160	4,846	4,966
North Atlantic Treaty Organization—Cost of Civil Administration (144,368,125 Belgian Francs)	3,638	1,977	3,082
North Atlantic Treaty Organization—Science Programs (42,625,000 Belgian Francs)	1,074	1,001	983
Nuclear Energy Agency of the OECD (1,209,516 French Francs)	209	95	176
Organization for Economic Co-operation and Development (21,741,574 French Francs)	3,766	1,656	3,027
Organization for Economic Co-operation and Development (Centre for Education, Research and Innovation) (418,595 French Francs)	72	37	65
Pan American Health Organization ($3,252,855 US)	4,018	3,539	3,541
Participation in activities of the International French-speaking Community	444	433	211

Grants and Contributions—*Continued*

(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park ($394,000 US)	487	483	438
Permanent Court of Arbitration (18,014 Dutch Florins)	17	8	7
Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	100	29	95
Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (8,327,847 CFA)	29	28	30
Shastri Indo-Canadian Institute	80	90	80
United Nations Committee on the Elimination of all Forms of Racial Discrimination ($7,500 US)	9	8	7
United Nations Educational, Scientific and Cultural Organization ($8,373,085 US)	10,342	6,524	7,957
United Nations Institute for Training and Research	90	90	90
United Nations Interim Force in Lebanon ($7,190,564 US)	8,882	5,471	6,618
United Nations Organization ($24,656,950 US)	30,455	24,927	22,213
United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer Force in the Middle East (UNDOF) ($1,208,975 US)	1,493	1,324	1,289
Contribution to the United Nations Voluntary Fund for the Environment ($805,000 US)	1,069	1,102	992
World Health Organization ($8,580,879 US)	10,599	8,875	8,993
World Intellectual Property Organization (467,726 Swiss Francs)	266	270	242
Contribution to the Commonwealth Military Training Assistance Program in Uganda	300	300	
Contribution to the Canadian Group of the Trilateral Commission	15	15	
Contribution to the Conference on Disarmament in Europe	152	129	
Contribution to the Canadian Council on European Affairs	5	5	
Contribution to the Canadian Political Science Association	16	17	
Contribution to the United Nations High Commissioner for Refugees	164	125	
Contribution to the World Disarmament Campaign	100		100
Expenditures not required for the current year			60
International trade development			
Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales	28,208	26.975	15,918
Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development	364	294	246
Canadian Export Association for support of the Canadian organizations for the simplification of trade procedures	900	898	622
Contribution to the Centre for International Business Research	150	150	50
Contribution to the International Tin Council (£ 1,339,107)	2,510	2,496	
Expenditures not required for the current year			25
Information activities and cultural relations			
Contribution to the Comité Jacques Cartier Saint-Malo '84	45	45	
	148,030	*119,835*	*106,934*
	157,698	***129,379***	***116,066***
WORLD EXHIBITIONS PROGRAM			
Contribution			
Future world exhibitions			
Canada's fees for membership in the International Bureau of Expositions	***14***	***6***	***8***
GRAINS AND OILSEEDS PROGRAM			
Grant			
Marketing			
Canola Council of Canada to promote improvement in the manufacture of Canadian rapeseed products	*400*	*400*	*400*
Contributions			
Marketing			
Fees for membership in the International Wheat Council	287	219	245
Canada Grains Council	60	89	90
Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries	6,700	4,146	10,867
Canadian International Grains Institute	1,097	1,329	1,077
Payments to millers in Western Canada to equalize freight "stop-off" charges between Eastern and Western Canada on grain processed into flour for export	1,296	627	656
Contribution to the Brazilian Government for technical and construction costs incurred relative to the acquisition and construction of grain silos and handling facilities at grain importing and distribution points in Brazil	3,580	2,350	187
Reimbursement to the Canadian Wheat Board for the 1981-82 Oats Pool Account deficit	2,371	2,371	
POS Pilot Plant Corporation		800	600
Expenditures not required for the current year			3,000
Grains payments			
Payments in connection with the Prairie Grain Advance Payments Act	9,332	9,332	11,621
Reimbursement to the Canadian Wheat Board for the 1982-83 Barley Pool Account deficit	5,800	5,742	
	30,523	*27,005*	*28,343*
	30,923	***27,405***	***28,743***
	188,635	156,790	144,817

Grants and Contributions—*Continued*

(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY			
Grants			
Bilateral development assistance			
Development assistance to developing countries and their agencies, institutions in such countries and to or on behalf of persons in or from such countries and for special administrative expenses directly related thereto	345,809	327,586	308,481
Multilateral development assistance			
United Nations Development Program	59,000	59,000	56,000
United Nations Children's Fund	14,500	14,500	12,200
International Institute of Tropical Agriculture	1,525	1,525	1,575
International Rice Research Institute	1,525	1,525	2,700
International Maize and Wheat Improvement Centre	1,525	1,525	1,600
United Nations Fund for Population Activities	10,250	10,250	9,500
Commonwealth Fund for Technical Co-operation	13,200	13,200	12,100
International Centre of Tropical Agriculture	1,525	1,525	1,550
International Crops Research Institute for the Semi-arid Tropics	1,500	1,500	1,550
Special Program for Development	1,300	1,300	
Tropical Diseases Research Program	1,400	1,400	1,200
Onchocerciasis Control Program	1,300	1,300	1,000
Development assistance to international development institutions for operations and general programs and specific programs and projects	12,535	12,286	9,183
Expenditures not required for the current year			1,200
Food aid assistance			
World Food Program	20,000	20,000	12,750
Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, or to international development institutions	302,100	300,161	253,889
Special development assistance			
International Planned Parenthood Federation	5,200	5,200	5,400
North-South Institute	600	600	550
Grants to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian program in applied public administration for developing countries	860	704	544
Development assistance to international non-governmental organizations in support of programs and projects	6,600	6,370	5,500
International humanitarian assistance			
United Nations Relief and Works Agency for Palestine Refugees in the Near East	4,200	4,200	3,600
United Nations High Commissioner for Refugees	5,000	5,000	4,600
Humanitarian assistance to countries, their agencies and persons in such countries, to international institutions and to Canadian and international non-governmental organizations for operations and general programs and specific programs, projects and appeals	41,260	41,256	12,300
Expenditures not required for the current year			14,000
Departmental administration			
Commonwealth scholarships and fellowships	3,700	3,691	3,597
CIDA scholarships to Canadians for studies related to international development assistance	400	400	400
	856,814	*836,004*	*736,969*
Contributions			
Multilateral development assistance			
Contributions to international development institutions in support of specific development assistance programs and projects and for special administrative expenses directly related thereto	1,690	1,662	1,022
Food aid assistance			
Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, or to international development institutions	5,500	5,459	
Expenditures not required for the current year			6,567
Special development assistance			
Canadian University Service Overseas	13,239	13,239	13,004
World University Service of Canada—Zimbabwe	691	691	1,871
Service universitaire canadien outre-mer	5,000	5,000	4,700
Canada World Youth	6,637	6,637	6,181
Canadian Executive Service Overseas	2,175	2,175	2,400
Contributions to Canadian non-governmental organizations in support of development assistance programs and projects	120,156	120,153	78,637
Contributions to international non-governmental organizations in support of development assistance programs and projects	5,683	5,676	6,500
Contributions to Canadian non-governmental organizations and community groups in support of development education programs and projects	6,877	6,850	5,512
Incentives to Canadian private investors, institutions and organizations, international institutions, and developing country governments, their organizations and agencies, developing country local and regional institutions, and developing country private investors, institutions and organizations, in support of industrial co-operation programs and projects	21,125	21,109	16,288

Grants and Contributions—*Concluded*
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
Contributions to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian program in applied public administration for developing countries	1,400	1,395	626
Contributions to provincial governments, their organizations and agencies, to developing countries, to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, and to international development institutions, in support of joint federal-provincial voluntary agricultural development assistance programs and projects	1,500	1,500	1,372
	191,673	*191,546*	*144,680*
	1,048,487	***1,027,550***	***881,649***
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE			
Grants			
Payments to the International Development Research Centre	*67,400*	*67,400*	*59,200*
Total	1,304,522	1,251,740	1,085,666

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

	Canadian Interests Abroad										
STANDARD OBJECT	Program	Passport Office Revolving Fund	World Exhibitions Program	Grains and Oilseeds Program	Subtotal	Canadian Commercial Corporation	Canadian International Development Agency	Export Development Corporation	International Development Research Centre	International Joint Commission	Total
(1) Salaries and wages	202,405 **193,174** *182,254*	7,564 **7,564** *6,769*	414 **171** *266*	2,120 **1,580** *1,560*	212,503 **202,489** *190,849*		38,894 **37,640** *34,375*			1,590 **1,479** *1,265*	252,987 **241,608** *226,489*
(1) Other personnel costs	62,061 **52,386** *50,887*	1,041 **1,041** *1,005*	59 **50** *33*	308 **308** *265*	63,469 **53,985** *52,190*		5,788 **5,651** *4,744*			230 **230** *221*	69,487 **59,866** *57,155*
(2) Transportation and communications	79,224 **68,477** *66,048*	1,143 **1,143** *955*	470 **69** *96*	478 **541** *582*	81,315 **70,230** *67,681*		5,585 **5,050** *4,522*			404 **443** *389*	87,304 **75,723** *72,592*
(3) Information	12,257 **13,087** *12,019*	26 **26** *3*	**1,737** *1*	85 **44** *65*	12,368 **14,894** *12,088*		850 **844** *121*			199 **170** *117*	13,417 **15,908** *12,326*
(4) Professional and special services	41,142 **40,111** *35,900*	1,931 **1,931** *1,630*	1,690 **1,345** *1,002*	587 **402** *543*	45,350 **43,789** *39,075*		8,302 **7,032** *4,211*			426 **363** *309*	54,078 **51,184** *43,595*
(5) Rentals	59,769 **52,861** *50,858*	1,454 **1,454** *1,474*	1,395 **266** *173*	85 **38** *37*	62,703 **54,619** *52,542*		2,954 **2,977** *1,409*			240 **197** *138*	65,897 **57,793** *54,089*
(6) Purchased repair and upkeep	21,691 **16,218** *15,521*	159 **159** *143*	*2*	10 **2** *9*	21,860 **16,379** *15,675*		679 **652** *402*			35 **22** *43*	22,574 **17,053** *16,120*
(7) Utilities, materials and supplies	25,192 **23,719** *22,711*	1,843 **1,843** *1,396*	38 **89** *49*	74 **27** *64*	27,147 **25,678** *24,22C*		865 **848** *1,110*			53 **51** *43*	28,065 **26,577** *25,373*
(8) Construction and acquisition of land, buildings and works	27,055 **19,388** *13,748*				27,055 **19,388** *13,748*						27,055 **19,388** *13,748*
(9) Construction and acquisition of machinery and equipment	22,153 **20,315** *23,886*	103 **103** *54*		*22*	22,256 **20,418** *23,962*		1,088 **1,027** *433*			15 **16** *34*	23,359 **21,461** *24,429*
(10) Grants, contributions and other transfer payments	157,698 **129,379** *116,066*		14 **6** *8*	30,923 **27,405** *28,743*	188,635 **156,790** *144,817*		1,048,487 **1,027,550** *881,649*		67,400 **67,400** *59,200*		1,304,522 **1,251,740** *1,085,666*
(12) All other expenditures	1,340 **802** *902*	8,150 **2** *1*	**3** *8*	121,889 **121,891** *114,897*	131,379 **122,698** *115,808*	20,317 **17,168** *16,783*	17 **1** *2*	46,847 **11,847** *50,902*		12 **15** *11*	198,572 **151,729** *183,506*
(1-12) Total	711,987 **630,117** *590,800*	23,414 **15,266** *13,430*	4,080 **3,736** *1,638*	156,559 **152,238** *146,787*	896,040 **801,357** *752,655*	20,317 **17,168** *16,783*	1,113,509 **1,089,272** *932,978*	46,847 **11,847** *50,902*	67,400 **67,400** *59,200*	3,204 **2,986** *2,570*	2,147,317 **1,990,030** *1,815,088*
(13) *Less:* revenues credited to the vote		17,741 **17,741** *14,702*			17,741 **17,741** *14,702*						17,741 **17,741** *14,702*
Total net expenditures	711,987 **630,117** *590,800*	5,673 **(2,475)** *(1,272)*	4,080 **3,736** *1,638*	156,559 **152,238** *146,787*	878,299 **783,616** *737,953*	20,317 **17,168** *16,783*	1,113,509 **1,089,272** *932,978*	46,847 **11,847** *50,902*	67,400 **67,400** *59,200*	3,204 **2,986** *2,570*	2,129,576 **1,972,289** *1,800,386*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

DEPARTMENT

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Return on investments	575,979	522,403
Refunds of previous years' expenditure	8,316,910	3,166,858
Services and service fees	137,207	104,848
Privileges, licences and permits	10,482,925	9,128,753
Proceeds from sales	11,962	1,101
Other non-tax revenue	2,225,720	2,580,936
Total	21,750,703	15,504,899

Details

	1983-84	
	$	$
Non-Tax Revenue —		
Return on investments:		
Loans, investments and advances—		
Other—		
International organizations —		
International organizations and associations—		
United Nations bonds—Interest	30,316	
Miscellaneous-		
Personnel posted abroad—Interest	545,663	
		575,979
Refunds of previous years' expenditure:		
Accountable advances	459,585	
Canada's share of unexpended balances of prior year assessed contributions to international organizations	4,063,486	
Program for Export Market Development contributions	1,313,429	
Adjustment to prior year's Payables at Year End (PAYE)	592,622	
Sundries	1,887,788	
		8,316,910
Services and service fees:		
Consular service fees	135,939	
Sundries	1,268	
		137,207
Privileges, licences and permits:		
Import/export permits	625,266	
Rental of staff accommodations	9,663,343	
Rental of Crown-held automobiles and commuting transportation	176,808	
Sundries	17,508	
		10,482,925
Other non-tax revenue:		
Services rendered on behalf of Passport Office	953,847	
International organization's rent share of accommodation	190,854	
Sundries	1,081,019	
		2,225,720

CANADIAN INTERNATIONAL DEVELOPMENT AGENCY

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Return on investments	5,746,048	4,200,836
Refunds of previous years' expenditure	3,639,154	2,101,376
Services and service fees	263,227	140,586
Other non-tax revenue	286,149	110,264
Total	9,934,578	6,553,062

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
National governments including developing countries—		
Developing countries—Special loan assistance—Interest		5,746,048
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	3,612,954	
Adjustment to prior year's Payables at Year End (PAYE)	26,200	
		3,639,154
Services and service fees:		
Services and commitment charges on loans to developing countries		263,227

EXPORT DEVELOPMENT CORPORATION

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Return on investments	82,118,621	77,934,740
Refunds of previous year's expenditure	39,000,000	36,000,000
Other non-tax revenue	16,427,883	6,951,334
Total	137,546,504	120,886,074

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Lending institutions—		
Export Development Corporation—Interest	33,385,398	
Other—		
National governments including developing countries—		
Development of export trade—Interest	37,772,449	
Private sector enterprises—		
Development of export trade—Interest	10,960,774	
		82,118,621
Refunds of previous years' expenditure:		
Reimbursement of amount obtained for anticipated operating deficit		39,000,000
Other non-tax revenue:		
Recoverable guarantees	1,431,341	
Penalties on guarantee payments	2,399,270	
Premiums for insurance coverage	10,235,638	
Service charges on loans	2,361,634	
		16,427,883

Revenue—*Concluded*

	1983-84	1982-83
	$	$
INTERNATIONAL JOINT COMMISSION		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	100	1,438
Other non-tax revenue	604,032	638,438
Total	604,132	639,876

1983-84		
	$	$
Details		
Non-Tax Revenue—		
Other non-tax revenue:		
Miscellaneous revenue	8	
United States share of expenses of the regional office—Windsor	593,036	
United States share of printing	10,000	
United States share of expenses of the Canadian section	988	
		604,032

Appendix 1

International Development Research Centre

AUDITOR'S REPORT

TO THE INTERNATIONAL DEVELOPMENT RESEARCH CENTRE
AND
THE HONOURABLE JEAN CHRÉTIEN, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the International Development Research Centre as at March 31, 1984 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 4, 1984

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983	LIABILITIES	1984	1983
	$	$		$	$
Current			Current		
Cash	292,165	339,798			
Investments (Note 3)	16,379,708	14,667,511	Accounts payable and accrued liabilities (Note 5)	10,736,463	8,451,515
Accounts receivable	685,257	688,017	Funds provided for contract research	387,985	132,673
Prepaid expenses	661,244	345,391	Obligation under capital lease	58,966	
	18,018,374	16,040,717		11,183,414	8,584,188
Recoverable deposits	182,806	153,158	Long-term		
Property and equipment (Note 4)	3,501,636	2,847,736	Obligation under capital lease (Note 6)	345,233	
			Accrued employee separation benefits	2,255,458	2,402,937
				2,600,691	2,402,937
				13,784,105	10,987,125
			EQUITY		
			Equity of Canada	7,918,711	8,054,486
	21,702,816	19,041,611		21,702,816	19,041,611

Approved:

V. G. JORSSEN
Comptroller General and Treasurer

IVAN L. HEAD
President

Appendix 1—*Continued*

International Development Research Centre—*Continued*

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Balance at the beginning of the year	8,054,486	5,025,854
Excess of (expenditure over revenue) revenue over expenditure	(135,775)	3,028,632
Balance at the end of the year	7,918,711	8,054,486

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Expenditure		
Development research		
Project grants	35,028,345	29,901,338
Centre projects	6,470,802	4,760,359
	41,499,147	34,661,697
Research related activities		
Project development and support	3,197,026	2,603,093
Information dissemination	1,839,571	1,708,522
Development research library	1,138,760	1,024,037
	6,175,357	5,335,652
Research operational support		
Technical support	8,704,415	7,446,150
Regional and liaison offices	3,477,706	2,763,436
Division management	3,376,809	3,045,380
	15,558,930	13,254,966
Contract research	436,935	311,401
Total research and support expenditure (Schedule 1)	63,670,369	53,563,716
Administration expenditure (Schedule 2)	6,940,920	5,864,982
	70,611,289	59,428,698
Revenue		
Grant from Parliament of Canada	67,400,000	59,200,000
Investment and other income	2,638,579	2,945,929
Contract research	436,935	311,401
	70,475,514	62,457,330
Excess of (expenditure over revenue) revenue over expenditure	(135,775)	3,028,632

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Source of funds		
Operations		
Excess of (expenditure over revenue) revenue over expenditure	(135,775)	3,028,632
Items not affecting funds		
Depreciation and amortization	645,832	503,391
Provision for employee separation benefits	200,514	506,511
Loss (gain) on disposal of property and equipment	365	(9,768)
	710,936	4,028,766
Increase in current items other than cash and investments	2,286,133	1,474,603
Obligation under capital lease	366,574	
Proceeds on disposal of property and equipment	15,099	64,035
	3,378,742	5,567,404
Use of funds		
Additions to property and equipment	1,315,196	1,084,865
Payment of employee separation benefits	347,993	318,689
Increase in recoverable deposits	29,648	43,119
Repayment of obligation under capital lease	21,341	
	1,714,178	1,446,673
Increase in funds	1,664,564	4,120,731
Funds at the beginning of the year	15,007,309	10,886,578
Funds at the end of the year	16,671,873	15,007,309
Represented by:		
Cash	292,165	339,798
Investments	16,379,708	14,667,511
Total	16,671,873	15,007,309

Appendix 1—*Continued*

International Development Research Centre—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority and objective

The International Development Research Centre as a Corporation without share capital, was established in 1970 by the Parliament of Canada through the International Development Research Centre Act. The annual grant received from the Parliament of Canada is pursuant to External Affairs Vote 45 for the years ended March 31, 1984 and 1983.

The objective of the Centre is to initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and reflect the following policies:

Property and equipment

Property and equipment are recorded at cost and depreciated over their estimated useful lives. Leasehold improvements are amortized over the terms of the respective leases. The methods and rates used to provide for the depreciation and amortization of property and equipment are as follows:

	Method	Rate
Computer hardware and systems software	Straight line	20%
Leasehold improvements	Straight line	6⅔%-20%
Office furniture and equipment	Diminishing balance	20%
Vehicles	Diminishing balance	30%
Equipment under capital lease	Straight line	20%

Research expenditure

Certain expenditures for development research, research related activities and contract research are charged to operations when disbursed and as they become due under the terms of contractual agreements. All other research expenditure is recorded on an accrual basis.

Contract research

The Centre enters into agreements to undertake contract research on behalf of various donor agencies. The Centre recognizes contract research revenue at the time that the related expenditure is incurred. Funds received in excess of contract research expenditures incurred are reflected in current liabilities.

Pension costs

Employees of the Centre are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

Income taxes

The Centre is exempt from any liability for income taxes.

Foreign currency translation

Monetary assets and liabilities are translated into Canadian dollars at the rate of exchange in effect at year-end. Non-monetary assets are translated at rates prevailing at the respective transaction dates. Foreign currency transactions are translated into Canadian dollars by the use of an average exchange rate that closely approximates the rate in effect at the transaction date. Exchange gains and losses are included in operations for the current period.

3. Investments

Investments consist of short-term notes and deposits and treasury bills held with:

	1984	1983
	$	$
Canadian chartered banks	9,448,940	9,744,231
Governments and governmental enterprises	5,949,218	
Commercial enterprises	981,550	1,950,582
Trust and mortgage companies		2,441,915
Foreign bank—Exchange certificates		530,783
	16,379,708	14,667,511

4. Property and equipment

	1984			1983
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Computer hardware and systems software	1,976,787	731,246	1,245,541	1,348,653
Leasehold improvements	1,750,953	898,473	852,480	679,099
Office furniture and equipment	1,258,208	620,732	637,476	524,703
Vehicles	573,915	245,707	328,208	295,281
Equipment under capital lease	437,931		437,931	
	5,997,794	2,496,158	3,501,636	2,847,736

5. Accounts payable and accrued liabilities

	1984	1983
	$	$
Accrued liabilities—Projects	7,491,383	5,707,656
Accrued annual and other leave benefits	1,421,118	1,384,102
Other	1,823,962	1,359,757
	10,736,463	8,451,515

Appendix 1—*Continued*

International Development Research Centre—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

6. Long-term obligation under capital lease

The future minimum lease payments under capital lease are as follows:

Year ending March 31	$
1985	108,636
1986	108,636
1987	108,636
1988	108,636
1989	108,636
Total future minimum lease payments	543,180
Less amount representing interest at 13.5%	138,981
Present value of the obligation	404,199
Less current portion	58,966
	345,233

The obligation under capital lease is recorded at an amount equal to the present value of the minimum lease payments using the interest rate of 13.5% implicit in the lease.

7. Operating leases

The Centre has entered into various lease arrangements for office premises, equipment and staff accommodation, in Canada and in various countries. The total payments under such lease arrangements will be as follows:

Year ending March 31	$
1985	2,319,027
1986	1,559,348
1987	1,194,943
1988	603,638
1989	16,300
	5,693,256

8. Contractual commitments—Project grants and project development

The Centre is committed to make payments totalling up to $64,000,000 during the next four years subject to funds being provided by Parliament and subject to compliance by recipients with the terms of project agreements. The Centre has also submitted formal grant offers to prospective recipients totalling $21,300,000 and is awaiting acceptance of these offers.

9. Contingencies

The Centre is a defendant in an action for damages and costs allegedly sustained by the plaintiff. Management and counsel are of the opinion that the Centre has defences against any significant claim and accordingly no provision has been made in the financial statements in respect of this claim.

10. Comparative figures

The 1983 comparative figures have been reclassified to conform to the statement presentation adopted in 1984.

Appendix 1—*Concluded*

International Development Research Centre—*Concluded*

SCHEDULE OF RESEARCH AND SUPPORT EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1984

SCHEDULE 1

	1984					1983
	Development research	Research related activities	Research operational support	Contract research	Total	Total
	$	$	$	$	$	$
Programs						
Agriculture, Food and Nutrition Sciences	14,072,417	357,261	3,178,334	244,327	17,852,339	15,702,448
Social Sciences	10,445,904	697,456	3,118,533	24,873	14,286,766	12,473,020
Information Sciences	5,490,832	437,361	1,801,025	12,834	7,742,052	6,254,468
Health Sciences	5,588,048	264,002	1,438,597	17,373	7,308,020	6,356,493
Fellowship and Awards	3,564,201	67,298			3,631,499	2,916,450
Cooperative Programs	1,385,509	334,584	631,614	23,596	2,375,303	1,474,230
Program related activities						
Regional and Liaison Offices		488,023	3,477,706		3,965,729	3,104,097
External Liaison and Relations	7,236	192,098	607,094		806,428	675,584
Information Dissemination	129,024	1,839,571	1,306,027		3,274,622	2,850,023
Development Research Library		1,138,760			1,138,760	1,024,037
Special Program Activities	815,976	358,943		113,932	1,288,851	732,866
	41,499,147	6,175,357	15,558,930	436,935	63,670,369	53,563,716

SCHEDULE OF ADMINISTRATION EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1984

SCHEDULE 2

	1984	1983
	$	$
Salaries and benefits	4,623,727	3,954,254
Rent and accommodation	515,448	461,967
Office and sundry	490,853	404,352
Travel and relocation	414,663	224,513
Depreciation and amortization	358,925	268,505
Professional and special services	203,285	180,197
Governors' meetings	171,286	175,778
Telecommunications	123,850	130,289
Interest	23,924	
Insurance	14,959	65,127
	6,940,920	5,864,982

Appendix 2

Passport Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Passport Office Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these statements rests with the management of the Fund.

These financial statements have been prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year.

The Fund maintains a system of internal accounting controls which provides management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements.

Approved by:

D. BRESNAHAN
Director General, Finance and Management Services
(Senior full-time financial officer)

GARY R. HARMAN
Assistant Deputy Minister, Administration
(Senior financial officer)

July 18, 1984

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

	1984		1983	
	Estimates	Actual	Estimates	Actual
Net profit for the year	(1,350)	2,274	815	853
Add: items not requiring use of funds	303	381	291	335
Operating sources	(1,047)	2,655	1,106	1,188
Net capital acquisitions	(106)	(106)	(114)	(64)
Working capital change	(48)	(11)	44	58
Other items		(63)		90
Authority provided	(1,201)	2,475	1,036	1,272

BALANCE SHEET AS AT MARCH 31, 1984

FUND ASSETS	1984	1983
	$	$
Current assets		
Accounts receivable		
Federal Government	84,044	47,484
Outside parties	6,156	9,287
Inventories (Notes 2 and 3)	447,979	491,744
Prepaid expenses	33,705	17,012
	571,884	565,527
Fixed assets at cost (Note 4)	1,697,512	1,688,004
Less: accumulated depreciation	1,256,608	1,139,120
	440,904	548,884
	1,012,788	1,114,411

FUND LIABILITIES	1984	1983
	$	$
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	1,177,661	1,378,969
Outside parties	539,762	290,373
Current portion of the provision for employee termination benefits	23,482	19,286
Deferred revenue—Unearned fees	166,211	223,090
	1,907,116	1,911,718
Long-term liability		
Provision for employee termination benefits	1,004,275	876,824
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(5,554,197)	(3,055,829)
Accumulated surplus	3,655,594	1,381,698
	(1,898,603)	(1,674,131)
	1,012,788	1,114,411

The accompanying notes are an integral part of the financial statements.

Appendix 2—*Continued*

Passport Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Revenue		
Fees earned	17,817,632	14,649,912
Miscellaneous revenue	1,425	920
	17,819,057	14,650,832
Operating expenses		
Salaries and employee benefits	8,632,157	7,712,088
Provision for employee termination benefits	167,462	119,144
Passport materials and application forms	1,554,926	1,298,074
Accommodation	1,429,347	1,439,645
Professional and special services	1,214,863	1,023,548
Passport operations at posts abroad	864,876	750,114
Postal services and postage	576,159	496,304
Telecommunications	399,376	336,418
Printing, stationery and supplies	274,502	230,310
Depreciation and amortization	199,058	203,482
Freight, express and cartage	111,753	105,082
Travel and removal	50,349	44,998
Repair and replacement of office furniture and equipment	29,107	23,154
Information	26,128	2,554
Loss on disposal of fixed assets	15,098	13,170
	15,545,161	13,798,085
Net profit	2,273,896	852,747

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Balance, beginning of year	1,381,698	528,951
Net profit for the year	2,273,896	852,747
Balance, end of year	3,655,594	1,381,698

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Source of working capital		
Operations		
Net profit for the year	2,273,896	852,747
Add: items not requiring use of funds		
provision for employee termination benefits	167,462	119,144
depreciation and amortization	199,058	203,482
loss on disposal of fixed assets	15,098	13,170
	2,655,514	1,188,543
Uses of working capital		
Decrease in the accumulated net charge against the Fund's authority account	2,498,368	1,163,469
Purchases of fixed assets	106,176	64,180
Payments on and change in the current portion of the provision for employee termination benefits	40,011	19,286
	2,644,555	1,246,935
(Increase) decrease in working capital	(10,959)	58,392
Working capital deficiency, beginning of year	1,346,191	1,287,799
Working capital deficiency, end of year	1,335,232	1,346,191
Changes in working capital components:		
(Increase) decrease in accounts receivable	(33,429)	4,651
Decrease in inventories	43,765	111,824
(Increase) decrease in prepaid expenses	(16,693)	22,139
Increase (decrease) in accounts payable and accrued liabilities	48,081	(90,147)
Increase (decrease) in current portion of the provision for employee termination benefits	4,196	(32,532)
(Decrease) increase in deferred revenue—Unearned fees	(56,879)	42,457
	(10,959)	58,392

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1984

	1984	1983
	$	$
Debit balance in the accumulated net charge against the Fund's authority account	5,554,197	3,055,829
Less: PAYE charges against the appropriation account after March 31	1,450,017	1,417,496
Add: amounts credited to the appropriation account after March 31	44,023	34,519
Net authority provided, end of year	4,148,203	1,672,852
Authority limit	4,000,000	4,000,000
Unused authority carried forward	8,148,203	5,672,852

Appendix 2—*Concluded*

Passport Office Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Purpose and authority

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any time. An amount of $745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

(b) Fixed assets

Leasehold improvements are amortized on the straight-line basis over the term of the appropriate lease. Other fixed assets are depreciated from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Equipment	
Electronic data processing	5 years
Other equipment	10 years

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Inventories

	1984	1983
	$	$
Materials and supplies	362,248	355,964
Work-in-process	85,731	135,780
	447,979	491,744

4. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Leasehold improvements	142,533		22,147	120,386
Furniture	363,741	28,061	42,221	349,581
Equipment	1,181,730	78,115	32,300	1,227,545
	1,688,004	106,176	96,668	1,697,512

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Leasehold improvements	112,427	15,265	21,987	105,705
Furniture	183,860	23,800	32,124	175,536
Equipment	842,833	159,993	27,459	975,367
	1,139,120	199,058	81,570	1,256,608

5. Long-term leases

The Passport Office occupies space at eighteen locations under long-term leases which expire between August 31, 1984 and March 31, 1986. The annual rental is approximately $1,475,000.

6. Restatement of prior year figures

For comparative purposes, some 1982-83 figures have been restated to conform to the 1983-84 presentation.

SECTION 9

1983-84
PUBLIC ACCOUNTS

Finance

Department
Auditor General
Insurance
Tariff Board

CONTENTS

	Page
Programs' objectives	9.3
Use of appropriations	9.4
Total cost of programs—Budgetary	9.8
Programs by activity—Budgetary	9.9
Grants and contributions	9.11
Budgetary expenditure by program and standard object	9.12
Revenue	9.14

FINANCE

Department

Objectives

FINANCIAL AND ECONOMIC POLICIES PROGRAM

—To assist the Government in deciding upon and implementing financial and other economic policies and measures that will best accomplish its major economic and other objectives.

PUBLIC DEBT PROGRAM

—The provision of funds for the interest, discount and commissions of the public debt; servicing costs of the public debt and the cost of issuing new loans.

FISCAL TRANSFER PAYMENTS PROGRAM

—The provision of funds for payments to provincial governments under the Constitution Acts, the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977, the Public Utilities Income Tax Transfer Act, and other statutory authorities.

ANTI-DUMPING TRIBUNAL PROGRAM

—To determine whether dumping of goods causes material injury to Canadian industry.

INSPECTOR GENERAL OF BANKS PROGRAM

—To ensure that the provisions of the Bank Act and the Quebec Savings Banks Act are being duly observed.

Auditor General

Objective

—To report to the House of Commons on the examination of the accounts and the financial statements of the Government of Canada, and to the appropriate bodies in respect of certain international and other organizations.

Insurance

Objective

—To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments.

Tariff Board

Objective

—To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the Customs Tariff Structure as directed by the Minister of Finance.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	FINANCIAL AND ECONOMIC POLICIES PROGRAM	
	Budgetary	
1	Program expenditures and authority to spend revenue received during the year	$ 39,769,000
	1c	4,782,000
Stat	Minister of Finance—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Purchase of bullion and coinage	
Stat	Payment of liabilities previously transferred to revenue	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Non-budgetary	
Stat	The International Development Association Act. The Minister of Finance may issue to the International Development Association, in such form as he may determine, non-interest-bearing, non-negotiable demand notes: (a) in an amount not exceeding in the aggregate $601,810,000 for the purpose of honouring Canada's commitments in respect of the Sixth Replenishment of the resources of the International Development Association. (Gross) (b) in an amount not exceeding in the aggregate $200,600,000 for the purpose of honouring Canada's commitment for supplementing the resources available to the International Development Association. (Gross)	
Stat	Payments in respect of the encashment of notes issued to the International Development Association	
Stat	The Bretton Woods Agreements Act. The Minister of Finance may provide for payment out of the Consolidated Revenue Fund to the International Bank for Reconstruction and Development in the manner and at the times provided for by the Agreement therefore set out in the Second Schedule, of a sum or sums of money, not exceeding in the whole an amount equivalent to the subscriptions required or permitted from Canada, that is to say, $2,178,200,000 US of the weight and fineness in effect on July 1, 1944, which is equal to $2,627,671,570 US. (Gross)	
	Amount brought forward in CDN$	
	Translation to US$ at beginning of year ($1.2371 CDN = $1 US)	
	US$ balance, including 1983 increase to authority	
	Translation to CDN$ at end of year ($1.2761 CDN = $1 US) — Brought forward amount	
Stat	Subscriptions to the International Bank for Reconstruction and Development	
Stat	The Canada Deposit Insurance Corporation Act. The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed $1,500,000,000. (Net)	
	Total program—Non-budgetary	
	PUBLIC DEBT PROGRAM	
	Budgetary	
Stat	Interest, bond discount, premiums and commissions (Financial Administration Act)	
Stat	Servicing costs and costs of issuing new loans (Financial Administration Act)	
	Total program—Budgetary	
	CONTRACTING-OUT PAYMENTS PROGRAM	
	Budgetary	
	Use of appropriations not required for the current year	
	FISCAL TRANSFER PAYMENTS PROGRAM	
	Budgetary	
Stat	Payments to provincial governments under the Constitution Acts 1867-1982, the Federal-Provincial Fiscal Arrangements Act and Established Programs Financing Act, 1977 and other statutory authority	
Stat	Payments to the provinces under the Public Utilities Income Tax Transfer Act	
	Total program—Budgetary	
	ANTI-DUMPING TRIBUNAL PROGRAM	
	Budgetary	
5	Program expenditures	$ 1,399,000
	Transfer from TB Vote 5(1)	23,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	INSPECTOR GENERAL OF BANKS PROGRAM	
	Budgetary	
10	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
44,551,000		44,551,000		44,551,000	41,903,117	2,647,883		39,561,376
39,100	1,875	40,975		40,975	40,975			38,725
3,913,000	443,000	4,356,000		4,356,000	4,356,000			3,559,100
48,304,000	(25,805,470)	22,498,530		22,498,530	22,498,530			32,799,835
	211,672	211,672		211,672	211,672			259,485
	48,118	48,118		48,118	48,118			32,655
96,807,100	***(25,100,805)***	***71,706,295***		***71,706,295***	***69,058,412***	***2,647,883***		***76,251,176***
			95,701,000	95,701,000	95,701,000			164,400,000
			200,600,000	200,600,000	32,900,000		167,700,000	
207,300,000	(207,300,000)							
207,300,000	*(207,300,000)*		*296,301,000*	*296,301,000*	*128,601,000*		*167,700,000*	*164,400,000*
			3,055,711,666					29,000,000
	(585,651,311)	(585,651,311)						
				2,470,060,355US	39,405,728US		2,430,654,627US	
	681,983,664	681,983,664		681,983,664	10,879,921		671,103,743	
37,000,000	(37,000,000)							
37,000,000	*59,332,353*	*96,332,353*	*3,055,711,666*	*3,152,044,019*	*50,285,649*		*3,101,758,370*	*29,000,000*
	1,000,000,000	1,000,000,000	360,000,000	1,360,000,000	(140,000,000)		1,500,000,000	(60,000,000)
244,300,000	***852,032,353***	***1,096,332,353***	***3,712,012,666***	***4,808,345,019***	***38,886,649***		***4,769,458,370***	***133,400,000***
18,085,000,000	15,065,092	18,100,065,092		18,100,065,092	18,100,065,092			16,933,180,163
45,000,000	1,217,177	46,217,177		46,217,177	46,217,177			37,470,765
18,130,000,000	***16,282,269***	***18,146,282,269***		***18,146,282,269***	***18,146,282,269***			***16,970,650,928***
								11,673,398
5,380,206,420	85,921,527	5,466,127,947		5,466,127,947	5,466,127,947			5,236,353,589
193,300,000	(12,585,869)	180,714,131		180,714,131	180,714,131			141,610,328
5,573,506,420	***73,335,658***	***5,646,842,078***		***5,646,842,078***	***5,646,842,078***			***5,377,963,917***
1,422,000		1,422,000		1,422,000	1,415,818	6,182		1,248,673
155,000	18,000	173,000		173,000	173,000			161,500
1,577,000	***18,000***	***1,595,000***		***1,595,000***	***1,588,818***	***6,182***		***1,410,173***
1,494,000		1,494,000		1,494,000	1,301,393	192,607		1,113,069
171,000	19,000	190,000		190,000	190,000			139,400
1,665,000	***19,000***	***1,684,000***		***1,684,000***	***1,491,393***	***192,607***		***1,252,469***

Use of Appropriations—*Concluded*

Vote	Program	
	SPECIAL PROGRAM	
	Budgetary	
11b	To extend the purposes of Finance Vote 22a, Appropriation Act No. 9, 1966, to authorize payment out of the Foreign Claims Fund of the expenses incurred in investigating and reporting on Canadian claims prior to agreements relating to the settlement of such claims being entered into with governments of other countries and to authorize a payment to the Foreign Claims Fund of	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
L15	Advances in respect of a toll bridge across the harbour of Saint John, NB in accordance with terms and conditions set out in an agreement relating to the financing, construction and operation of the toll bridge entered into between Canada, New Brunswick, the City of Saint John and the Bridge Authority, approved by the Governor in Council, (a) to the Saint John Harbour Bridge Authority established by c. 150 of the Statutes of New Brunswick, 1961-62; or (b) to a trustee for the holders of securities issued by the Authority; the total amount of advances for the fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, as determined pursuant to the agreement, repayable if the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year. (Gross)	$ 525,000
	L15b (As previously provided in Appropriation Act No. 2, 1983-84)	325,000
	Subtotal—Budgetary	
	Non-budgetary	
	AUDITOR GENERAL	
	Budgetary	
20	Program expenditures and contribution	$ 35,476,000
	Transfer from TB Vote 10[1]	8,415
Stat	Salary of the Auditor General	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	INSURANCE	
	Budgetary	
25	Program expenditures	$ 11,127,000
	25b	1,754,000
Stat	Contributions to employee benefit plans	
Stat	Civil service insurance actuarial liability adjustment	
	Total program—Budgetary	
	TARIFF BOARD	
	Budgetary	
30	Program expenditures	
Stat	Salaries of the members of the Tariff Board (Tariff Board Act)	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	
	Non-budgetary	

---

[1] Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 employment initiatives.

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
52,000		52,000		52,000	52,000			37,000
								11,500
52,000		***52,000***		***52,000***	***52,000***			***48,500***
850,000		***850,000***		***850,000***	***840,239***	***9,761***		***708,947***
23,803,607,520	64,554,122	23,868,161,642		23,868,161,642	23,865,314,970	2,846,672		22,439,250,561
245,150,000	852,032,353	1,097,182,353	3,712,012,666	4,809,195,019	39,726,888	9,761	4,769,458,370	134,108,947
35,484,415		35,484,415		35,484,415	34,190,377	1,294,038		31,167,941
92,600	5,684	98,284		98,284	98,284			92,519
2,895,000	328,000	3,223,000		3,223,000	3,223,000			2,838,000
38,472,015	***333,684***	***38,805,699***		***38,805,699***	***37,511,661***	***1,294,038***		***34,098,460***
12,881,000		12,881,000		12,881,000	11,978,185	902,815		12,216,632
1,027,000	116,000	1,143,000		1,143,000	1,143,000			1,035,200
	328,753	328,753		328,753	328,753			297,397
13,908,000	***444,753***	***14,352,753***		***14,352,753***	***13,449,938***	***902,815***		***13,549,229***
1,544,000		1,544,000		1,544,000	1,428,230	115,770		1,378,626
494,000	(50,581)	443,419		443,419	443,419			493,020
214,000	25,000	239,000		239,000	239,000			228,900
2,252,000	***(25,581)***	***2,226,419***		***2,226,419***	***2,110,649***	***115,770***		***2,100,546***
23,858,239,535	65,306,978	23,923,546,513		23,923,546,513	23,918,387,218	5,159,295		22,488,998,796
245,150,000	852,032,353	1,097,182,353	3,712,012,666	4,809,195,019	39,726,888	9,761	4,769,458,370	134,108,947

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
FINANCIAL AND ECONOMIC POLICIES	1983-84	69,058	79,766	4,375	659	(5,674)
	1982-83	76,251	82,012	2,680	545	(2,536)
PUBLIC DEBT	1983-84	18,146,282	2,956,915			15,189,367
	1982-83	16,970,651	3,321,320			13,649,331
CONTRACTING-OUT PAYMENTS	1983-84					
	1982-83	11,673				11,673
FISCAL TRANSFER PAYMENTS	1983-84	5,646,842				5,646,842
	1982-83	5,377,964				5,377,964
ANTI-DUMPING TRIBUNAL	1983-84	1,589		314	19	1,922
	1982-83	1,410		268	16	1,694
INSPECTOR GENERAL OF BANKS	1983-84	1,491	1,271	197	20	437
	1982-83	1,252	1,074	116	14	308
SPECIAL	1983-84	52				52
	1982-83	49				49
	1983-84	23,865,314	3,037,952	4,886	698	20,832,946
	1982-83	22,439,250	3,404,406	3,064	575	19,038,483
AUDITOR GENERAL	1983-84	37,512	170	3,096	449	40,887
	1982-83	34,098	213	3,075	387	37,347
INSURANCE	1983-84	13,450	13,490	865	463	1,288
	1982-83	13,549	10,829	693	421	3,834
TARIFF BOARD	1983-84	2,111		756	28	2,895
	1982-83	2,101		252	26	2,379
Total	1983-84	23,918,387	3,051,612	9,603	1,638	20,878,016
	1982-83	22,488,998	3,415,448	7,084	1,409	19,082,043

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
FINANCIAL AND ECONOMIC POLICIES PROGRAM								
Administration	21,260	24,903	670	918			21,930	25,821
Operations	52,559	46,176		273			52,559	46,449
Contributions to employee benefit plans	4,356	4,356					4,356	4,356
	78,175	75,435	670	1,191			78,845	76,626
Less: revenues credited to the vote	7,139	7,568					7,139	7,568
	71,036	67,867	670	1,191			71,706	69,058
Less: receipts credited to revenue		79,766						79,766
Add: accommodation provided without charge by Public Works	4,375	4,375					4,375	4,375
other services provided without charge by other departments	659	659					659	659
Total cost of program	76,070	(6,865)	670	1,191			76,740	(5,674)
PUBLIC DEBT PROGRAM								
Interest on unmatured debt (including Treasury Bills)	14,182,020	14,182,020					14,182,020	14,182,020
Interest on other liabilities	3,717,434	3,717,434					3,717,434	3,717,434
Bond discount, premiums and commissions	200,611	200,611					200,611	200,611
Servicing costs and costs of issuing new loans	46,217	46,217					46,217	46,217
	18,146,282	18,146,282					18,146,282	18,146,282
Less: receipts credited to revenue	2,956,915	2,956,915					2,956,915	2,956,915
Total cost of program	15,189,367	15,189,367					15,189,367	15,189,367
FISCAL TRANSFER PAYMENTS PROGRAM								
Statutory subsidies (Constitution Acts, 1867-1982 and other statutory authority)					35,736	35,736	35,736	35,736
Fiscal equalization (Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977—Part I)					5,358,429	5,358,429	5,358,429	5,358,429
Reciprocal taxation (Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977—Part VIII)					197,864	197,864	197,864	197,864
Public utilities income tax transfer (Public Utilities Income Tax Transfer Act)					180,714	180,714	180,714	180,714
Youth allowances recovery (Federal-Provincial Fiscal Revision Act, 1964)					(206,055)	(206,055)	(206,055)	(206,055)
1971 Undistributed income on hand (Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977—Part V)					154	154	154	154
Fiscal stabilization (Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977—Part II)					80,000	80,000	80,000	80,000
Total cost of program					5,646,842	5,646,842	5,646,842	5,646,842
ANTI-DUMPING TRIBUNAL PROGRAM								
Anti-dumping tribunal	1,595	1,577		12			1,595	1,589
Add: accommodation provided without charge by Public Works	314	314					314	314
other services provided without charge by other departments	19	19					19	19
Total cost of program	1,928	1,910		12			1,928	1,922
INSPECTOR GENERAL OF BANKS PROGRAM								
Inspector General of Banks	1,684	1,490		1			1,684	1,491
Less: receipts credited to revenue		1,271						1,271
Add: accommodation provided without charge by Public Works	197	197					197	197
other services provided without charge by other departments	20	20					20	20
Total cost of program	1,901	436		1			1,901	437
SPECIAL PROGRAM								
Special program	52	52					52	52

Programs by Activity—Budgetary—*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
AUDITOR GENERAL								
Government audits	31,960	30,187	54	538	339	337	32,353	31,062
Other audits	250	229					250	229
Administration	6,184	6,017	19	204			6,203	6,221
	38,394	36,433	73	742	339	337	38,806	37,512
Less: receipts credited to revenue	164	170					164	170
Add: accommodation provided without charge by Public Works	3,080	3,096					3,080	3,096
other services provided without charge by other departments	452	449					452	449
Total cost of program	41,762	39,808	73	742	339	337	42,174	40,887
INSURANCE								
Administration	1,642	1,648	37	26			1,679	1,674
Supervision of companies	10,794	9,906	170	187			10,964	10,093
Actuarial and other services	1,381	1,354					1,381	1,354
Civil service insurance actuarial liability adjustment	329	329					329	329
	14,146	13,237	207	213			14,353	13,450
Less: receipts credited to revenue	13,597	13,467	19	23			13,616	13,490
Add: accommodation provided without charge by Public Works	818	865					818	865
other services provided without charge by other departments	459	463					459	463
Total cost of program	1,826	1,098	188	190			2,014	1,288
TARIFF BOARD								
Appeals	420	408					420	408
References	1,205	1,132					1,205	1,132
Administration	350	316	12	16			362	332
Contributions to employee benefit plans	239	239					239	239
	2,214	2,095	12	16			2,226	2,111
Add: accommodation provided without charge by Public Works	756	756					756	756
other services provided without charge by other departments	28	28					28	28
Total cost of program	2,998	2,879	12	16			3,010	2,895

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
FINANCIAL AND ECONOMIC POLICIES PROGRAM			
Contributions			
Operations			
Expenditures not required for the current year			*25*
CONTRACTING-OUT PAYMENTS PROGRAM			
Grants			
Expenditures not required for the current year			*11,673*
FISCAL TRANSFER PAYMENTS PROGRAM			
Transfer payments			
Statutory subsidies	35,736	35,736	35,758
Fiscal equalization	5,358,429	5,358,429	5,267,130
Reciprocal taxation	197,864	197,864	157,392
Public utilities income tax transfer	180,714	180,714	141,611
Youth allowances recovery	(206,055)	(206,055)	(225,301)
1971 Undistributed income on hand	154	154	1,374
Fiscal stabilization	80,000	80,000	
	5,646,842	*5,646,842*	*5,377,964*
SPECIAL PROGRAM			
Transfer payment			
Expenditures not required for the current year			*12*
	5,646,842	5,646,842	5,389,674
AUDITOR GENERAL			
Contribution			
Government audits			
Canadian Comprehensive Audit Foundation	*339*	*337*	*318*
Total	5,647,181	5,647,179	5,389,992

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Financial and Economic Policies Program	Public Debt Program	Contracting-Out Payments Program	Fiscal Transfer Payments Program	Anti-Dumping Tribunal Program	Inspector General of Banks Program
(1) Salaries and wages	30,108				1,212	1,315
	28,930				**1,211**	**1,125**
	25,445				*1,012*	*917*
(1) Other personnel costs	4,356				173	190
	4,356				**173**	**190**
	3,559				*162*	*139*
(2) Transportation and communications	5,077				59	88
	4,636				**50**	**99**
	4,389				*45*	*81*
(3) Information	2,995				16	
	3,611				**36**	**7**
	732					
(4) Professional and special services	9,609				75	71
	8,170				**93**	**52**
	11,771				*155*	*70*
(5) Rentals	1,408				30	12
	1,073				**4**	**4**
	2,203				*15*	*4*
(6) Purchased repair and upkeep	726					1
	647				**4**	**8**
	495				*4*	*1*
(7) Utilities, materials and supplies	23,636				30	7
	23,750				**6**	**5**
	33,936				*13*	*6*
(9) Construction and acquisition of machinery and equipment	670					
	1,191				**12**	**1**
	503				*4*	*34*
(10) Grants, contributions and other transfer payments				5,646,842		
				5,646,842		
	25		*11,673*	*5,377,964*		
(11) Public debt charges		18,146,282				
		18,146,282				
		16,970,651				
(12) All other expenditures	260					
	262					
	295					
(1-12) Total	78,845	18,146,282		5,646,842	1,595	1,684
	76,626	**18,146,282**		**5,646,842**	**1,589**	**1,491**
	83,353	*16,970,651*	*11,673*	*5,377,964*	*1,410*	*1,252*
(13) *Less:* revenues credited to the vote	7,139					
	7,568					
	7,102					
Total net expenditures	71,706	18,146,282		5,646,842	1,595	1,684
	69,058	**18,146,282**		**5,646,842**	**1,589**	**1,491**
	76,251	*16,970,651*	*11,673*	*5,377,964*	*1,410*	*1,252*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Special Program	Subtotal	Auditor General	Insurance	Tariff Board	Total
	32,635	23,249	7,902	1,599	65,385
	31,266	**22,711**	**7,388**	**1,487**	**62,852**
	27,374	*20,068*	*6,636*	*1,449*	*55,527*
	4,719	3,223	1,472	239	9,653
	4,719	**3,361**	**1,472**	**239**	**9,791**
	3,860	*2,858*	*1,332*	*229*	*8,279*
	5,224	2,400	462	108	8,194
	4,785	**2,535**	**441**	**108**	**7,869**
	4,515	*2,506*	*418*	*94*	*7,533*
	3,011	139	80	49	3,279
	3,654	**123**	**77**	**48**	**3,902**
	732	*78*	*24*	*65*	*899*
	9,755	8,298	4,071	159	22,283
	8,315	**6,747**	**3,652**	**157**	**18,871**
	11,996	*6,648*	*4,894*	*192*	*23,730*
	1,450	464	19	23	1,956
	1,081	**220**	**39**	**23**	**1,363**
	2,222	*410*	*27*	*19*	*2,678*
	727	70	19	11	827
	659	**163**	**24**	**10**	**856**
	500	*117*	*34*	*13*	*664*
	23,673	500	120	23	24,316
	23,761	**569**	**142**	**20**	**24,492**
	33,955	*462*	*153*	*28*	*34,598*
	670	73	207	12	962
	1,204	**742**	**213**	**16**	**2,175**
	541	*612*	*29*	*8*	*1,190*
	5,646,842	339			5,647,181
	5,646,842	**337**			**5,647,179**
12	*5,389,674*	*318*			*5,389,992*
	18,146,282				18,146,282
	18,146,282				**18,146,282**
	16,970,651				*16,970,651*
52	312	51	1	3	367
52	**314**	**4**	**2**	**3**	**323**
37	*332*	*21*	*2*	*4*	*359*
52	23,875,300	38,806	14,353	2,226	23,930,685
52	**23,872,882**	**37,512**	**13,450**	**2,111**	**23,925,955**
49	*22,446,352*	*34,098*	*13,549*	*2,101*	*22,496,100*
	7,139				7,139
	7,568				**7,568**
	7,102				*7,102*
52	23,868,161	38,806	14,353	2,226	23,923,546
52	**23,865,314**	**37,512**	**13,450**	**2,111**	**23,918,387**
49	*22,439,250*	*34,098*	*13,549*	*2,101*	*22,488,998*

Revenue

	1983-84	1982-83
	$	$

DEPARTMENT

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Return on investments	2,956,915,469	3,321,319,715
Refunds of previous years' expenditure	2,443,561	15,317,052
Services and service fees	1,303,392	1,194,465
Proceeds from sales		354
Bullion and coinage	55,700,293	53,816,856
Premium and discount on exchange	18,973,370	10,548,998
Other non-tax revenue	2,616,096	2,208,842
Total	3,037,952,181	3,404,406,282

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Lending institutions—		
Canada Deposit Insurance Corporation—Interest		5,167,335
Other—		
Bank of Canada—		
Profit and surplus		1,744,200,668
Other—		
Provincial and territorial governments—		
Federal-provincial employment loans program—Interest	7,750,542	
Federal-provincial fiscal arrangements—Interest	58,944	
Municipal Development and Loan Board—Interest	7,026,133	
Special development loans program—Interest	8,207,259	
Winter capital projects fund—Interest	15,089,801	
Town of Oromocto—Interest	8,378	
		38,141,057
National governments including developing countries—		
United Kingdom—The United Kingdom Financial Agreement Act, 1946—Interest		15,523,223
Private sector enterprises—		
Saint John Harbour Bridge Authority—Interest	79,506	
Town of Oromocto Development Corporation—Interest	24,162	
		103,668
Miscellaneous—		
Ottawa Civil Service Recreational Association—Interest	26,422	
Town of Oromocto—Interest	1,469	
		27,891
Foreign exchange accounts—		
Exchange Fund Account—		
Advances—		
Profit and surplus	590,781,690	
International Monetary Fund—		
Subscriptions—		
Profit and surplus	10,026,898	
		600,808,588
Cash—		
Interest on bank deposits		393,046,080
Other accounts—		
Government's holding of unmatured debt—		
Interest, profit and surplus	31,589,994	
Interest on loans to the Unemployment Insurance Account—Interest	117,195,990	
Revolving funds—		
Supply Revolving Fund—Interest	9,748,482	
Government Telecommunications Agency Revolving Fund—Interest	746,502	
Self-supporting Airports and Associated Ground Services Revolving Fund—Interest	615,991	
		159,896,959
		2,956,915,469
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure—Provinces	2,362,952	
Refund of salaries, goods and services	53,092	
Adjustment to prior year's Payables at Year End (PAYE)	27,517	
		2,443,561
Services and service fees:		
Cost of bank inspections	1,245,198	
Fines, penalties and forfeitures	30,203	
Foreign bank registration fees	26,000	
Fees—Access to information	1,991	
		1,303,392
Other non-tax revenue:		
Unclaimed balances which have been received from the Bank of Canada in respect of the chartered banks		156,502
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—Cheques	53,555	
Unclaimed cheques	1,660,087	
		1,713,642
Canada's share of operating revenue of the Peace Bridge, Fort Erie, Ontario		200,000
Profit on exchange		775
Other miscellaneous revenues under $500 per item		850
Transfer from matured debt outstanding		360,450
Transfer resulting from closing of Public Officers Guarantee Account		183,877
		2,616,096

AUDITOR GENERAL

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	35,960	69,421
Services and service fees	128,026	119,603
Other non-tax revenue	6,297	24,011
Total	170,283	213,035

Revenue—*Concluded*

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	2,769	
Adjustment to prior year's Payables at Year End (PAYE)	33,191	
		35,960
Services and service fees:		
Auditing services rendered to international organizations		128,026

	1983-84	1982-83
	$	$
INSURANCE		
Summary		
Tax Revenue—		
Tax on insurance premiums	*1,102,667*	*950,688*
Non-Tax Revenue—		
Refunds of previous years' expenditure	247,857	85,684
Services and service fees	13,240,962	10,737,388
Other non-tax revenue	968	6,127
	13,489,787	*10,829,199*
Total	14,592,454	11,779,887

	1983-84	
	$	$
Details		
Tax Revenue—		
Tax on insurance premiums:(1)		
On insurance placed with unauthorized insurers	1,022,370	
On insurance placed with authorized insurers through brokers or agents outside Canada	80,297	
		1,102,667
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	234,933	
Adjustment to prior year's Payables at Year End (PAYE)	12,924	
		247,857
Services and service fees:		
Assessments on:(2)		
Insurance companies	9,777,314	
Investment companies	410,887	
Trust companies	900,051	
Loan companies	979,032	
Co-operative credit societies	128,011	
Services provided to Canada Deposit Insurance Corporation	253,029	
Services provided to Canada Pension Plan	426,873	
Fees collected under Pension Benefits Standards Act	347,105	
Penalties collected from companies which did not file statements (business, semi-annual and annual) within the time limits imposed under the terms of Acts administered by the Department	18,660	
		13,240,962

	1983-84	1982-83
	$	$
TARIFF BOARD		
Summary		
Non-Tax Revenue—		
Other non-tax revenue		4

---

(1) Under part I of the Excise Tax Act R.S. c. E-13, 1970, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

(2) Under the provisions of the Department of Insurance Act, R.S. c. I-17, 1970, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the Act), or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year. Under the provisions of the Investment Companies Act, S.C. c. 33, 1970-71, the expenditure incurred each fiscal year in connection with the administration of the Act is assessed against investment companies in the proportion which the mean assets (as defined in the Act) of each bears to the total mean assets of all such companies.

SECTION 10

1983-84
PUBLIC ACCOUNTS

Fisheries and Oceans

Department
Canadian Saltfish Corporation
Freshwater Fish Marketing Corporation

CONTENTS

	Page
Programs' objectives	**10.**3
Use of appropriations	**10.**4
Total cost of program — Budgetary	**10.**6
Program by activity — Budgetary	**10.**7
Grants and contributions	**10.**8
Budgetary expenditure by program and standard object	**10.**9
Revenue	**10.**9
Appendix	**10.**10

FISHERIES AND OCEANS

Department

Objective

—To promote and undertake programs designed to improve the management and sustained economic utilization of the marine and aquatic renewable resources of the nation, compatible with a concern for the quality of the environment.

Canadian Saltfish Corporation

Objective

—To regulate interprovincial and export trade in saltfish.

Freshwater Fish Marketing Corporation

Objective

—To regulate interprovincial and export trade in freshwater fish.

Use of Appropriations

Vote	Program		
	DEPARTMENT		
	Budgetary		
1	Operating expenditures, Canada's share of expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the amounts of the shares of the international fisheries commissions of joint cost projects		$ 372,832,500
	1b		22,874,516
	1c To authorize the transfer of $5,066,999 from Fisheries and Oceans Vote 5, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from: Vote 5		5,066,999
	TB Vote 5(1)		3,600,000
	TB Vote 10(1)		6,686,928
	TB Vote 30(1)		671,000
2b	Purchase of frozen cod block fillets by the Fisheries Prices Support Board		
5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels		$ 82,382,000
	5a		98,100,000
	5b To authorize the transfer of $1,114,700 from Fisheries and Oceans Vote 10, Appropriation Act No. 2, 1983-84 for the purposes of this Vote and to provide a further amount of		11,863,300
	Transfer from: Vote 10		1,114,700
	TB Vote 10(1)		7,500
			193,467,500
	Less transfer to: Vote 1	$ 5,066,999	
	Vote 10	4,015,899	9,082,898
10	The grants listed in the Estimates and contributions		$ 8,295,400
	10a		5,800,000
	10b		1
	10c To authorize the transfer of $4,015,899 from Fisheries and Oceans Vote 5, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from: Vote 5		4,015,899
	TB Vote 10(1)		8,178,872
			26,290,173
	Less: transfer to Vote 5		1,114,700
Stat	Minister of Fisheries and Oceans—Salary and motor car allowance		
Stat	Liabilities under the Fisheries Improvement Loans Act		
Stat	Contributions to employee benefit plans		
Stat	Contributions in respect of Atlantic fisheries restructuring pursuant to the Atlantic Fisheries Restructuring Act		
Stat	Federal Court awards		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
	Non-budgetary		
540	Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the Fishing Vessel Insurance Plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed $150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The Lobster Trap Indemnity Fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year. (Net)		
Stat	The Atlantic Fisheries Restructuring Act, Bill C-170, Section 4. To carry out the purpose of this Act, the Minister may, on such terms as the Minister specifies, make a contribution or loan to a fishery enterprise. Section 8(d). In respect of the period between the date this Act comes into force and March 31, 1985, there is hereby appropriated $138,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required. (Gross)		
Stat	Payments in respect of Atlantic fisheries restructuring pursuant to the Atlantic Fisheries Restructuring Act. (Gross)		
	Total program—Non-budgetary		
	CANADIAN SALTFISH CORPORATION		
	Non-budgetary		
L23b	This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act, 1969-70, and was extended by Vote L23b, Appropriation Act No. 1, 1976 to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish. Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. PC 1973-1915 July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation to finance the acquisition of capital assets other than working capital. The maximum amount that may be borrowed from all lenders is $30,000,000 as indicated in the Act to amend the Saltfish Act, July 7, 1980. (Net)		

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
411,731,944		411,731,944		411,731,944	408,0[illegible]	3,671,545		364,867,289
4,600,000		4,600,000		4,600,000	2,[illegible]	2,189,323		
184,384,602		184,384,602		184,384,602	142,846,758	41,537,844		80,743,937
25,175,473		25,175,473		25,175,473	23,908,658	1,266,815		9,859,858
39,100	1,875	40,975		40,975	40,975			38,423
4,000,000	(40,293)	3,959,707		3,959,707	3,959,707			1,507,741
24,779,000	2,800,000	27,579,000		27,579,000	27,579,000			25,671,400
2,300,000	(2,300,000)							
	115,914	115,914		115,914	115,914			309,300
	114,439	114,439		114,439	114,439			85,935
657,010,119	***691,935***	***657,702,054***		***657,702,054***	***609,036,527***	***48,665,527***		***483,083,883***
			150,000	150,000			150,000	
	138,000,000	138,000,000		138,000,000	38,501,000		99,499,000	
113,800,000	(113,800,000)							
113,800,000	***24,200,000***	***138,000,000***	***150,000***	***138,150,000***	***38,501,000***		***99,649,000***	
			21,594,000	***21,594,000***	***5,687,500***		***15,906,500***	***6,675,000***

Use of Appropriations—*Concluded*

Vote	Program
	FRESHWATER FISH MARKETING CORPORATION
	Non-budgetary
L30b	This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. Vote L30b, Appropriation Act No. 1, 1974. The aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of Section 17 of the Freshwater Fish Marketing Act shall not exceed $20,000,000. (Net)
	Total—Budgetary
	Non-budgetary

---

(1) Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Total Cost of Program—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of program
FISHERIES AND OCEANS	1983-84	609,037	22,685	17,943	11,665	5,137	621,097
	1982-83	483,084	23,866	16,927	10,347	4,307	490,799

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
			1,957,959	*1,957,959*	*(7,701,793)*		*9,659,752*	*(285,546)*
657,010,119	691,935	657,702,054		657,702,054	609,036,527	48,665,527		483,083,883
113,800,000	24,200,000	138,000,000	23,701,959	161,701,959	36,486,707		125,215,252	6,38[illegible],454

Program by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Fisheries management and research	336,243	327,948	177,681	136,176	24,740	23,484	538,664	487,608
Ocean and aquatic affairs	83,589	83,480	6,704	6,671	435	425	90,728	90,576
Contributions to employee benefit plans	27,579	27,579					27,579	27,579
Minister of Fisheries and Oceans—Salary and motor car allowance	41	41					41	41
Liabilities under the Fisheries Improvement Loans Act					3,960	3,960	3,960	3,960
Federal Court awards	116	116					116	116
Refunds of amounts credited to revenue in previous years	114	114					114	114
	447,682	439,278	184,385	142,847	29,135	27,869	661,202	609,994
Less: revenues credited to the vote	3,500	957					3,500	957
	444,182	438,321	184,385	142,847	29,135	27,869	657,702	609,037
Less: receipts credited to revenue	20,805	22,685					20,805	22,685
Add: accommodation provided without charge by this department	17,943	17,943					17,943	17,943
accommodation provided without charge by Public Works	11,665	11,665					11,665	11,665
other services provided without charge by other departments	5,137	5,137					5,137	5,137
Total cost of program	458,122	450,381	184,385	142,847	29,135	27,869	671,642	621,097

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
Grants			
Fisheries management and research			
Marine Sciences Research Laboratory of Memorial University, Newfoundland	150	150	150
Grants to assist seal pelt fishermen with respect to 1983 Seal Harvest	970	726	
Grant to the Interuniversity Group for Oceanographic Research in Quebec	6	6	
Expenditures not required for the current year			45
Ocean and aquatic affairs			
Membership fee—International Hydrographic Organization	20	20	18
Intergovernmental Oceanographic Trust Fund	15	15	15
Sea Use Council	15	15	15
Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research	360	360	360
Grant to A G Huntsman Foundation, Dartmouth, NS to support an annual award for excellence in the marine sciences	15	15	
	1,551	*1,307*	*603*
Contributions			
Fisheries management and research			
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization	8,011	7,702	5,064
Assistance to the Committee on Seals and Sealing	106	106	100
Contribution to biology students capable of taking instruction and working in the French language—University of Moncton, NB	60	60	25
Contribution towards Fisheries Development Programs in Prince Edward Island	2,400	2,357	1,261
Contribution towards Fisheries Development Programs in Labrador	1,400	1,400	211
Contribution towards Fisheries Development Programs in Southeast New Brunswick	570	568	620
Contribution towards the defrayal of expenses for the operation of a fishery research camp—Memorial University of Newfoundland	3		
Contribution to the Council of Forest Industries of British Columbia	50	50	50
Liabilities under the Fisheries Improvement Loans Act	3,960	3,960	1,508
Contributions towards the cost of installing bait, fish unloading, ice-making and saltfish facilities approved under the Special Recovery Capital Projects Program	709	450	
Contribution to New Employment Expansion and Development (NEED) Program	8,040	8,012	
Contribution to commercial licensed fishermen of North Shore and Lower St Lawrence and the Magdalen Island	10	10	
Contribution towards the cost of installing ice-making and ice-storage facilities under the Community Infrastructure Development Plan	200		
Contributions towards the development of Transboundary River Fisheries	300	245	
Contribution to defray costs of an International Symposium on Acid Rain	6	6	
Contribution to Inuit Circumpolar Conference	15	15	
Contribution to Canadian Science Writers Association	1	1	
Contribution to the Town of Fort Frances	30	30	
Contribution to commercial licensed fishermen of Magdalen Island	150	136	
Contribution to Canadian operation of Chefs de Cuisine	7	7	
Contribution to the World Wildlife Fund	45	45	
Summer Employment Program	139	133	259
Contributions pursuant to the Atlantic Fisheries Restructuring Act	1,362	1,259	
Expenditures not required for the current year			853
Ocean and aquatic affairs			
Contribution to the Auto-Carto Six Conference	10	10	
Expenditures not required for the current year			814
	27,584	*26,562*	*10,765*
Total	29,135	27,869	11,368

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT		1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
(1)	Salaries and wages	199,394	199,276	181,056
(1)	Other personnel costs	33,119	32,255	29,546
(2)	Transportation and communications	28,122	27,118	25,598
(3)	Information	6,410	5,313	2,492
(4)	Professional and special services	72,600	71,355	62,563
(5)	Rentals	30,896	24,961	25,408
(6)	Purchased repair and upkeep	26,500	24,181	24,056
(7)	Utilities, materials and supplies	59,326	51,950	42,387
(8)	Construction and acquisition of land, buildings and works	125,610	97,535	45,629
(9)	Construction and acquisition of machinery and equipment	44,800	42,937	31,277
(10)	Grants, contributions and other transfer payments	29,135	27,869	11,368
(12)	All other expenditures	5,290	5,244	4,557
(1-12)	Total	661,202	609,994	485,937
(13)	*Less:* revenues credited to the vote	3,500	957	2,853
	Total net expenditures	657,702	609,037	483,084

Revenue

	1983-84	1982-83
	$	$
Summary		
Non-Tax Revenue—		
Return on investments	3,083,220	3,728,922
Refunds of previous years' expenditure	1,603,248	613,101
Services and service fees	936,884	922,988
Privileges, licences and permits	10,444,317	11,283,465
Proceeds from sales	2,758,522	4,029,133
Other non-tax revenue	3,858,493	3,288,812
Total	22,684,684	23,866,421

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Other—		
Canadian Saltfish Corporation—Interest	1,496,314	
Freshwater Fish Marketing Corporation—Interest	1,542,583	
		3,038,897
Other—		
Private sector enterprises—		
Canadian producers of frozen groundfish—Interest	29,885	
Groundfish processors—Interest	13,124	
		43,009
Other accounts—		
Interest on recovery from shared-cost projects for capital investments by Small Craft Harbours Branch for construction of wharves		1,314
		3,083,220

	1983-84	
	$	$
Refunds of previous years' expenditure:		
Sundries	950,772	
Adjustment to prior year's Payables at Year End (PAYE)	652,476	
		1,603,248
Services and service fees:		
Rental of insulated containers	814,808	
Other services and fees	122,076	
		936,884
Privileges, licences and permits:		
Extended jurisdiction—Access, fishing and observing fees	2,804,116	
Licences and permits	6,062,164	
Fishing and vessel registration	1,537,365	
Other	40,672	
		10,444,317
Proceeds from sales:		
Sale of charts and publications	1,187,460	
Sale of fingerlings and fry	34,866	
Sale of bait (Newfoundland)	1,121,465	
Sale of skins	14,943	
Experimental fishing	120,229	
Other miscellaneous sales	279,559	
		2,758,522
Other non-tax revenue:		
Fines	553,840	
Top wharfage	20,041	
Berthage and side wharfage	1,406,755	
Other small craft harbour revenues	17,521	
Seizures and forfeitures	236,370	
Rental of lands, buildings, vehicles and machinery	316,080	
Leases and permits (small craft harbours)	1,138,826	
Other	169,060	
		3,858,493

Appendix

Fisheries Prices Support Board

AUDITOR'S REPORT

TO THE FISHERIES PRICES SUPPORT BOARD
AND
THE HONOURABLE HERB BREAU, P.C., M.P.
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Fisheries Prices Support Board as at March 31, 1984 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied, after giving retroactive effect to the change in accounting for purchases and sales of fisheries products as explained in Note 3, on a basis consistent with that of the preceding year.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 15, 1984

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983	EQUITY OF CANADA	1984	1983
	$	$		$	$
Accounts receivable	330,230		Balance at end of the year	1,793,276	
Inventory (Note 4)	1,463,046				
	1,793,276			1,793,276	

Approved by the Board:

A. MALONEY
Chairman

Appendix—*Concluded*

Fisheries Prices Support Board—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

	1984			1983
	Mackerel	Cod (Note 4)	Total	Total
	$	$	$	$
Revenues				
Sales	969,600	578,388	1,547,988	3,978,930
Service charges		69,875	69,875	
	969,600	648,263	1,617,863	3,978,930
Expenses				
Cost of goods sold	919,782	947,631	1,867,413	3,557,565
Warehousing and handling	37,492	6,253	43,745	179,201
	957,274	953,884	1,911,158	3,736,766
Cost of (profit from) trading operations	(12,326)	305,621	293,295	(242,164)
Deficiency payments (Note 5)			725,894	90,787
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 6)			153,607	151,492
Cost of operations financed from the Consolidated Revenue Fund			1,172,796	115

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Sources of funds		
Parliamentary appropriations		
Department of Fisheries and Oceans		
Vote 2b—Purchase of frozen cod block fillets (Note 4)	2,410,677	
Vote 10—Contributions (Note 5)	725,894	90,787
Department of Fisheries and Oceans which provided administrative services without charge	153,607	151,492
	3,290,178	242,279
Uses of funds		
Cost of operations	1,172,796	115
Receipts from trading operations returned to the Consolidated Revenue Fund	324,106	1,128,401
	1,496,902	1,128,516
Increase (decrease) in accounts receivable and inventory	1,793,276	(886,237)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority, objectives and operations

The Board was established in 1944 under the Fisheries Prices Support Act and is a departmental Crown corporation named in Schedule B to the Financial Administration Act. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. In addition, the Board acts as procurement agency for the supply of fishery products required by the Canadian International Development Agency for food-aid and development programs. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing certain functions of the Board.

2. Accounting policies

The Board follows the accrual basis of accounting.

Administrative services provided without charge by the Department of Fisheries and Oceans are included in the cost of operations.

3. Change in accounting

Effective April 1, 1983, the Board changed its method of accounting for purchases and sales of fisheries products from the modified cash basis to the accrual basis. Accordingly, a balance sheet is now presented and the statement of operations for 1983 has been restated.

The effect of this change is to decrease the previously reported profit from trading operations for 1983 by $886,237. Had this change in accounting policy not been adopted, the cost of trading operations for 1984 would have been increased by $1,793,276 and a balance sheet would not have been presented.

4. Cod block purchases

During the year, the Board supported the price of frozen cod block fillets by purchasing inventory from fish processors. The purchase agreement allowed the processors to repurchase the cod at the original selling price up to six months after sale to the Board. As of March 31, 1984, the Board had purchased 2,078,170 lbs of frozen cod block fillets. Of this amount, 498,611 lbs had been repurchased by year end.

As of March 31, 1984, the Board had inventory of 1,579,559 lbs of frozen cod block fillets. Subsequent to year end, 678,967 lbs have been repurchased by fish processors. The remainder, 900,592 lbs, will be sold by the Canadian Saltfish Corporation acting as agents for the Board.

The inventory on hand as of March 31, 1984 has been recorded at the lower of cost or net realizable value resulting in a write down of $369,243 which is included in cost of goods sold.

The frozen cod block fillets were purchased out of Fisheries and Oceans Vote 2b.

5. Deficiency payments

During the year, deficiency payments were made by the Board to support the price of seal pelts (1983—Groundfish). These payments were made out of Fisheries and Oceans Vote 10.

6. Administrative services provided without charge by the Department of Fisheries and Oceans

	1984	1983
	$	$
Salaries	126,713	107,612
Travel and hospitality	20,105	20,237
Professional and special services		20,541
Other	6,789	3,102
	153,607	151,492

SECTION 11

1983-84
PUBLIC ACCOUNTS

Governor General

CONTENTS

Page

Program's objective 11.3
Use of appropriations 11.4
Total cost of program—Budgetary 11.4
Program by activity—Budgetary 11.4
Budgetary expenditure by program and standard object 11.5
Revenue 11.5

GOVERNOR GENERAL

Objective

—To enable the Governor General of Canada to perform his constitutional role; and to provide for the administration of Honours.

Use of Appropriations

Vote	Program	
	Budgetary	
1	Program expenditures; expenditures incurred on behalf of former governors general, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve upon them as a result of their having occupied the office of Governor General	$ 4,283,333
	1b	346,000
	1c	90,000
Stat	Salary of the Governor General (Governor General's Act)	
Stat	Annuities payable under the Governor General's Retiring Annuity Act	
Stat	Contributions to employee benefit plans	
	Total—Budgetary	

Total Cost of Program—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of program
GOVERNOR GENERAL	1983-84	5,071	1	1,548	1,827	8,445
	1982-83	4,418		1,433	1,510	7,361

Program by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Governor General	3,783	3,693	96	95			3,879	3,788
Honours	1,317	1,230	3	3			1,320	1,233
Former governors general	82	50					82	50
	5,182	4,973	99	98			5,281	5,071
Less: receipts credited to revenue		1						1
Add: accommodation provided without charge by Public Works	1,548	1,548					1,548	1,548
other services provided without charge by other departments	1,827	1,827					1,827	1,827
Total cost of program	8,557	8,347	99	98			8,656	8,445

Appropriations					Used in the current year	Balances		Used in the previous year
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
4,719,333		4,719,333		4,719,333	4,509,077	210,256		3,923,328
48,667		48,667		48,667	48,667			48,667
122,000	1,897	123,897		123,897	123,897			116,622
349,000	40,000	389,000		389,000	389,000			329,600
5,239,000	41,897	5,280,897		5,280,897	5,070,641	210,256		4,418,217

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
(1) Salaries and wages	2,832	2,719	2,522
(1) Other personnel costs	513	513	446
(2) Transportation and communications	604	584	521
(3) Information	75	47	66
(4) Professional and special services	277	268	204
(5) Rentals	84	83	72
(6) Purchased repair and upkeep	16	16	8
(7) Utilities, materials and supplies	780	743	553
(9) Construction and acquisition of machinery and equipment	99	98	25
(12) All other expenditures	1		1
Total net expenditures	5,281	5,071	4,418

Revenue

	1983-84	1982-83
	$	$
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,000	

	1983-84
	$
Details	
Non-Tax Revenue—	
Refunds of previous years' expenditure:	
Refund of travel advance	1,000

SECTION 12

1983-84
PUBLIC ACCOUNTS

Indian Affairs and Northern Development

Department
Northern Canada Power Commission

CONTENTS

	Page
Programs' objectives	12.3
Use of appropriations	12.4
Total cost of programs—Budgetary	12.9
Programs by activity—Budgetary	12.10
Grants and contributions	12.11
Budgetary expenditure by program and standard object	12.14
Revenue	12.15
Appendices	12.16

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

Objectives

ADMINISTRATION PROGRAM

—To provide overall policy direction and central advisory and administrative services to Departmental Programs.

INDIAN AND INUIT AFFAIRS PROGRAM

—In keeping with the principles of self-development, access of opportunity, responsibility and joint participation within Canadian society, to assist and support Indians and Inuit in achieving their cultural, social and economic needs and aspirations, and to ensure that Canada's constitutional and statutory obligations and responsibilities to the Indian and Inuit peoples are fulfilled.

NORTHERN AFFAIRS PROGRAM

PROGRAM

—To advance the social, cultural, political and economic development of the Yukon and Northwest Territories, in conjunction with the Territorial Governments and through co-ordination of activities of the federal departments and agencies, with special emphasis on the needs of native northerners and the protection of the northern environment.

ENVIRONMENTAL STUDIES REVOLVING FUND

—To fund environmental and social studies which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands in the North.

NATIVE CLAIMS PROGRAM

—To enable native claimants to research, develop and negotiate claims and to achieve land claims resolution.

Northern Canada Power Commission

Objective

—To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

Vote	Program	
	DEPARTMENT	
	ADMINISTRATION PROGRAM	
	Budgetary	
1	Program expenditures	$ 48,731,900
	1b	2,956,200
	Transfer from TB Vote 10(1)	21,879
		51,709,979
	Less: transfer to Vote 15	1,929,465
Stat	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	INDIAN AND INUIT AFFAIRS PROGRAM	
	Budgetary	
5	Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and (e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	$ 420,695,000
	5a	320,000
	5b To increase from $150,000,000 to $250,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972 for the purposes of this Vote and to provide a further amount of	2,933,666
	Transfer from TB Vote 10(1)	273,020
		424,221,686
	Less: transfer to Vote 15	42,784,664
10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and (c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	$ 79,267,000
	10a	5,440,000
		84,707,000
	Less: transfer to Vote 15	14,505,137
15	The grants listed in the Estimates and contributions	$ 717,129,000
	15a	61,813,000
	15b	49,911,660
	15c To authorize the transfer of $1,929,465 from Indian Affairs and Northern Development Vote 1, $42,784,664 from Indian Affairs and Northern Development Vote 5 and $14,505,137 from Indian Affairs and Northern Development Vote 10, Appropriation Act No. 2, 1983-84 for the purposes of this Vote and to provide a further amount of	21,984,333
	Transfer from: Vote 1	1,929,465
	Vote 5	42,784,664
	Vote 10	14,505,137
	TB Vote 10(1)	22,691,343
Stat	Indian annuities (Indian Act)	
Stat	Contributions to employee benefit plans	
Stat	Write-off of loans issued from Indian housing assistance account	
Stat	Payment of guaranteed loans to Indians—Canada Mortgage and Housing Corporation and Farm Credit Corporation	
Stat	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account.	
	Total authorized limit	$ 30,000,000
	Total authority used up to the end of the 1982-83 fiscal year	23,943,237
	Unused authorized limit as of April 1, 1983	
Stat	Refunds of amounts credited to revenue in previous years	
Stat	Federal Court awards	
	Total program—Budgetary	
	Non-budgetary	
L15	To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, Appropriation Act No. 9, 1966. The amount that may be outstanding at any time as last amended by Vote L15, Appropriation Act No. 2, 1978, shall not exceed $20,000,000. (Net)	
L20	Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, Appropriation Act No. 1, 1970. The amount that may be outstanding at any time as last amended by Vote L20, Appropriation Act No. 3, 1975, shall not exceed $70,000,000. (Net)	
	Total program—Non-budgetary	

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
49,780,514		49,780,514		49,780,514	46,287,204	3,493,310		43,333,644
39,100	1,875	40,975		40,975	40,975			38,725
4,155,000	470,000	4,625,000		4,625,000	4,625,000			4,278,000
53,974,614	***471,875***	***54,446,489***		***54,446,489***	***50,953,179***	***3,493,310***		***47,650,369***
381,437,022		381,437,022		381,437,022	375,896,094	5,540,928		364,589,466
70,201,863		70,201,863		70,201,863	67,855,147	2,346,716		51,169,980
932,748,602		932,748,602		932,748,602	922,713,940	10,034,662		709,620,240
880,000	(89,181)	790,819		790,819	790,819			766,440
16,667,000	1,884,000	18,551,000		18,551,000	18,551,000			17,539,000
	865,195	865,195		865,195	865,195			935,474
	82,838	82,838		82,838	82,838			1,564,400
	6,056,763	6,056,763		6,056,763	443,390		5,613,373	482,139
	13,611	13,611		13,611	13,611			6,205
	63,802	63,802		63,802	63,802			187,405
1,401,934,487	***8,877,028***	***1,410,811,515***		***1,410,811,515***	***1,387,275,836***	***17,922,306***	***5,613,373***	***1,146,860,749***
			14,963,765	14,963,765	(457,397)		15,421,162	(772,939)
			25,828,194	25,828,194	532,534		25,295,660	774,129
			40,791,959	***40,791,959***	***75,137***		***40,716,822***	***1,190***

Use of Appropriations—*Continued*

Vote	Program	
	NORTHERN AFFAIRS PROGRAM	
	Budgetary	
20	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories	$ 64,765,000
	20b	7,115,654
	20c	2,004,931
	Transfer from TB Vote 10[1]	153,401
25	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities	$ 23,075,000
	25a	5,200,000
		28,275,000
	Less: transfer to Vote 30	314,650
30	The grants listed in the Estimates and contributions	$ 17,697,000
	30b	19,876,455
	30c To authorize the transfer of $314,650 from Indian Affairs and Northern Development Vote 25, Appropriation Act No. 2, 1983-84 for the purposes of this Vote and to provide a further amount of	1,488,547
	Transfer from Vote 25	314,650
35	Transfer payments to the Government of the Yukon Territory listed in the Estimates	$ 99,593,000
	35b	400,000
	35c	5,797,000
40	Transfer payments to the Government of the Northwest Territories listed in the Estimates	$ 345,993,000
	40b	1,745,364
	40c	8,465,016
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	NORTHERN AFFAIRS PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND	
Stat	Revolving Fund authority	
	Total program—Budgetary	
	Non-budgetary	
L40	Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act. The undisbursed balance of loans authorized is $320,000. (Appropriation Act No. 3, 1975). (Gross)	
L55	To authorize and provide for a continuing special account to be known as the Eskimo Loan Fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, Appropriation Act No. 3, 1953. The amount that may be outstanding at any time as last amended by Vote L55, Appropriation Act No. 2, 1978-79 not to exceed $7,072,000. (Net)	
L81a	To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account; (a) to which shall be charged all loans and interest payable thereon made under this authority; and (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed $5,000,000. (Appropriation Act No. 4, 1969). (Net)	
	Total program—Non-budgetary	
	NATIVE CLAIMS PROGRAM	
	Budgetary	
45	Contributions	$ 3,729,000
	45b The grants listed in the Estimates	5,850,000
	45c	13,394,660
Stat	Grants made to Indians and Inuit in accordance with the James Bay and Northern Quebec Native Claims Settlement Act	
	Total authorized limit in accordance with Clause 9 of the Act and Section 25.1.5 of the Agreement	$ 32,750,000
	Total authority used up to the end of the 1982-83 fiscal year	30,130,230
	Unused authorized limit as of April 1, 1983	
	Additional payments in accordance with Clause 9 of the Act and Section 25.1.15 and 25.1.16 of the Agreement	
	Total program—Budgetary	
	Non-budgetary	
L50	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims. (Gross)	
L55	Loans to the Council for Yukon Indians for interim benefits to the Yukon Elders during the pre-settlement period. (Gross)	
	Total program—Non-budgetary	
	Subtotal—Budgetary	
	Non-budgetary	

Appropriations					Used in the current year	Balances		Used in the previous year
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
74,038,986		74,038,986		74,038,986	69,540,337	4,498,649		65,003,334
27,960,350		27,960,350		27,960,350	22,852,472	5,107,878		21,156,752
39,376,652		39,376,652	336,764	39,713,416	36,065,114	3,311,538	336,764	28,277,990
105,790,000		105,790,000		105,790,000	105,790,000			72,619,000
356,203,380		356,203,380		356,203,380	356,203,379	1		289,552,584
3,712,000	420,000	4,132,000		4,132,000	4,132,000			3,361,691
	585,738	585,738		585,738	585,738			444,793
607,081,368	*1,005,738*	*608,087,106*	*336,764*	*608,423,870*	*595,169,040*	*12,918,066*	*336,764*	*480,416,144*
	(15,000,000)	*(15,000,000)*	*15,000,000*		*(1,831,628)*		*1,831,628*	
607,081,368	***(13,994,262)***	***593,087,106***	***15,336,764***	***608,423,870***	***593,337,412***	***12,918,066***	***2,168,392***	***480,416,144***
			320,000	320,000			320,000	
			2,623,740	2,623,740	(626,762)		3,250,502	308,132
			4,554,319	4,554,319	(61,973)		4,616,292	(114,718)
			7,498,059	***7,498,059***	***(688,735)***		***8,186,794***	***193,414***
22,973,660		22,973,660		22,973,660	18,484,414	4,489,246		4,297,642
1,380,000	(1,380,000)							
	2,619,770	2,619,770		2,619,770	1,310,010		1,309,760	1,380,105
	70,095	70,095		70,095	70,095			
24,353,660	***1,309,865***	***25,663,525***		***25,663,525***	***19,864,519***	***4,489,246***	***1,309,760***	***5,677,747***
14,303,000		14,303,000		14,303,000	14,080,673	222,327		12,717,029
967,800		967,800		967,800	912,063	55,737		824,724
15,270,800		***15,270,800***		***15,270,800***	***14,992,736***	***278,064***		***13,541,753***
2,087,344,129	(3,335,494)	2,084,008,635	15,336,764	2,099,345,399	2,051,430,946	38,822,928	9,091,525	1,680,605,009
15,270,800		15,270,800	48,290,018	63,560,818	14,379,138	278,064	48,903,616	13,736,357

Use of Appropriations—*Concluded*

Vote	Program	
	NORTHERN CANADA POWER COMMISSION	
	Budgetary	
58b	Reimbursement to the Northern Canada Power Commission, in accordance with Subsection 14(3) of the Northern Canada Power Commission Act, for projects investigated pursuant to Section 13 of that Act and not proceeded with or undertaken	
	Non-budgetary	
L60	Loans to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act. (Gross)	$ 20,150,000
	L60c	130,338,000
Stat	Northern Canada Power Commission Act. The Minister of Finance may authorize the payment to the Commission out of the Consolidated Revenue Fund of the sum of $50,000 as a fund for the purpose of meeting expenditures incurred by the Commission in carrying out investigations in accordance with Section 13. (Gross)	
	Total program—Non-budgetary	
	Total—Budgetary	
	Non-budgetary	

---

[1] Treasury Board Vote 10 employment initiatives.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
50,000		*50,000*		*50,000*	*50,000*			
150,488,000		150,488,000		150,488,000	135,894,223	14,593,777		36,954,000
	(50,000)	(50,000)	50,000					
150,488,000	*(50,000)*	*150,438,000*	*50,000*	*150,488,000*	*135,894,223*	*14,593,777*		*36,954,000*
2,087,394,129	(3,335,494)	2,084,058,635	15,336,764	2,099,395,399	2,051,480,946	38,822,928	9,091,525	1,680,605,009
165,758,800	(50,000)	165,708,800	48,340,018	214,048,818	150,273,361	14,871,841	48,903,616	50,690,357

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1983-84	50,953	33,807		4,100	1,079	22,325
	1982-83	47,650	17,296		5,728	1,006	37,088
INDIAN AND INUIT AFFAIRS	1983-84	1,387,276	9,779	93,703	7,660	5,117	1,483,977
	1982-83	1,146,861	9,938	34,772	5,852	4,609	1,182,156
NORTHERN AFFAIRS	1983-84	595,169	12,475	18,116	1,641	960	603,411
	1982-83	480,416	14,546	4,891	1,238	766	472,765
NORTHERN AFFAIRS—ENVIRONMENTAL STUDIES REVOLVING FUND	1983-84	(1,832)					(1,832)
	1982-83						
NATIVE CLAIMS	1983-84	19,865	74				19,791
	1982-83	5,678	74				5,604
	1983-84	2,051,431	56,135	111,819	13,401	7,156	2,127,672
	1982-83	1,680,605	41,854	39.663	12,818	6,381	1,697,613
NORTHERN CANADA POWER COMMISSION	1983-84	50					50
	1982-83						
Total	1983-84	2,051,481	56,135	111,819	13,401	7,156	2,127,722
	1982-83	1,680,605	41,854	39,663	12,818	6,381	1,697,613

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Executive	2,160	6,299	4	2			2,164	6,301
Advisory services	36,533	30,825	90	377			36,623	31,202
Technical services and contracts	5,906	4,971	10	26			5,916	4,997
Claims negotiation	5,117	3,802	1	26			5,118	3,828
Contributions to employee benefit plans	4,625	4,625					4,625	4,625
	54,341	50,522	105	431			54,446	50,953
Less: receipts credited to revenue		33,807						33,807
Add: accommodation provided without charge by Public Works	4,100	4,100					4,100	4,100
other services provided without charge by other departments	1,079	1,079					1,079	1,079
Total cost of program	59,520	21,894	105	431			59,625	22,325
INDIAN AND INUIT AFFAIRS PROGRAM								
Program administration	52,561	60,555	2,035	2,196			54,596	62,751
Reserves and trusts	15,436	16,289		516	9,861	5,798	25,297	22,603
Education	181,842	184,314	35,966	29,359	274,928	271,873	492,736	485,546
Economic and employment development	12,749	15,538		229	68,246	66,260	80,995	82,027
Social services	78,519	60,975			222,708	222,077	301,227	283,052
Community infrastructure and services	35,154	26,410	32,201	35,344	255,810	255,810	323,165	317,564
Band government	12,258	13,284		211	101,987	101,687	114,245	115,182
Contributions to employee benefit plans	18,551	18,551					18,551	18,551
	407,070	395,916	70,202	67,855	933,540	923,505	1,410,812	1,387,276
Less: receipts credited to revenue		9,779						9,779
Add: accommodation provided without charge by this department	93,703	93,703					93,703	93,703
accommodation provided without charge by Public Works	7,660	7,660					7,660	7,660
other services provided without charge by other departments	5,117	5,117					5,117	5,117
Total cost of program	513,550	492,617	70,202	67,855	933,540	923,505	1,517,292	1,483,977
NORTHERN AFFAIRS PROGRAM								
Northern co-ordination and social development	9,181	7,922	114	164	479,888	478,703	489,183	486,789
Northern economic planning	3,176	2,841		103	17,048	14,941	20,224	17,885
Northern environmental protection and renewable resources	47,017	44,814	3,382	3,262	689	689	51,088	48,765
Northern non-renewable resources	7,603	8,706	345	543	136	116	8,084	9,365
Northern roads	1,233	1,243	24,046	18,711	3,946	3,609	29,225	23,563
Canada oil and gas lands administration	6,415	4,601	73	69			6,488	4,670
Contributions to employee benefit plans	4,132	4,132					4,132	4,132
	78,757	74,259	27,960	22,852	501,707	498,058	608,424	595,169
Less: receipts credited to revenue	29,770	12,475					29,770	12,475
Add: accommodation provided without charge by this department	18,116	18,116					18,116	18,116
accommodation provided without charge by Public Works	1,641	1,641					1,641	1,641
other services provided without charge by other departments	960	960					960	960
	69,704	*82,501*	*27,960*	*22,852*	*501,707*	*498,058*	*599,371*	*603,411*
NORTHERN AFFAIRS PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND								
Administration	1,945	112					1,945	112
Payment of studies		1			279	279	279	280
	1,945	113			279	279	2,224	392
Less: receipts credited to the Fund	2,224	2,224					2,224	2,224
	(279)	*(2,111)*			*279*	*279*		*(1,832)*
Total cost of program	69,425	80,390	27,960	22,852	501,986	498,337	599,371	601,579
NATIVE CLAIMS PROGRAM								
Establishment of claims					9,579	6,923	9,579	6,923
Settlements					16,085	12,942	16,085	12,942
					25,664	19,865	25,664	19,865
Less: receipts credited to revenue						74		74
Total cost of program					25,664	19,791	25,664	19,791
NORTHERN CANADA POWER COMMISSION								
Hydro-generation investigation studies	50	50					50	50

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
INDIAN AND INUIT AFFAIRS PROGRAM			
Grants			
Reserves and trusts			
Indian Annuities Treaty payments	791	791	767
Grants to British Columbia Indian bands in lieu of a per capita annuity	300	300	300
Education			
Grants to individual Indians and Inuit and organizations to support their educational and cultural advancement	22,524	19,469	18,916
Economic and employment development			
Grants to individual Indians and Inuit, their bands, settlements, corporations or other legal entities for economic development and employment	2,009	1,247	11
Social services			
Social assistance payments to individual Indians, Inuit and non-Indians residing on Indian reserves	49,193	48,998	47,958
Band government			
Grants to Indian bands, their district councils and Inuit settlements to support their administration	14,790	14,790	14,336
Expenditures not required for the current year			1,500
	89,607	*85,595*	*83,788*
Contributions			
Reserves and trusts			
Contributions to Indian bands for land selection	853	853	1,161
Contributions to the Province of Newfoundland for the provision of programs and services to native people residing in Newfoundland and Labrador	6,600	2,537	5,914
Contributions to Indian bands for land management and membership administration	1,280	1,280	
Contributions to individuals, Indian bands and associations for the funding of Indian test cases	37	37	
Education			
Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, organizations or associations for educational services and facilities:			
Services	179,956	179,966	141,634
Capital	20,654	20,654	30,379
Maintenance and operation	23,057	23,057	16,060
Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	19,344	19,344	
Contribution to the Province of Quebec for the construction of schools under the James Bay and Northern Quebec Agreement	9,383	9,383	21,044
Economic and employment development			
Contributions to Indians and Inuit, their bands, settlements, corporations or other legal entities for economic development and employment	43,457	43,456	42,018
New Employment Expansion and Development (NEED) Program	20,583	19,414	
Contributions to Indians, their bands, settlements, corporations or other legal entities for special employment initiatives	89	89	905
Student summer and youth employment	2,108	2,054	1,980
Social services			
Contributions to Indian bands, Inuit settlements, their organizations and provincial governments for social assistance, including payments to non-Indians residing on Indian reserves	150,556	150,556	133,071
Contributions to Indian bands, Inuit settlements, their organizations and provincial governments for care, rehabilitation and preventative services	22,959	22,523	12,986
Community infrastructure and services			
Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing:			
Capital	213,606	213,606	126,329
Maintenance and operation	42,204	42,204	30,470
Expenditures not required for the current year			2,806
Band government			
Contribution to Indian bands and Inuit settlements for administrative overhead costs	66,844	66,844	40,668
Contributions to Indian bands and Inuit settlements for local development planning	4,807	4,807	5,104
Contributions to Indian organizations for policy development and consultation	15,246	15,246	14,070
Contributions to Indian bands for programs on Indian management development and social paraprofessional training	300		
	843,933	*837,910*	*626,599*
	933,540	***923,505***	***710,387***
NORTHERN AFFAIRS PROGRAM			
Grants			
Northern co-ordination and social development			
Individuals or organizations for the advancement of Indian and Inuit culture	50	50	50
Canadian universities and institutes for northern scientific research training	725	725	625
Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities	150	150	150
City of Whitehorse to assist in the establishment of the Yukon Pipeline Impact Information Centre	10		
Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	5		
Expenditures not required for the current year			10

Grants and Contributions—*Continued*

(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
Northern environmental protection and renewable resources			
Yukon Conservation Society to promote the conservation of the natural resources of the Territory	12	12	12
Canadian Arctic Resources Committee to promote independent analyses of northern issues and of the proposals of Government and industry relating to these issues	60	60	50
Northern non-renewable resources			
Grants of $10,000 to the British Columbia and Yukon Chamber of Mines; $7,500 to the Alberta Chamber of Resources; $20,000 to the Yukon Chamber of Mines; $20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits	58	58	58
Grants of $5,000 to the Territories Accident Prevention Association; and $1,500 to the Northwest Territories Mine Safety Association	6	6	6
Yukon Prospectors' Association	2	2	2
Grants to prospectors, in accordance with terms and conditions approved by the Governor in Council	70	50	41
Northern roads			
Northern development mineral assistance grant	337		
	1,485	*1,113*	*1,004*
Contributions			
Northern co-ordination and social development			
Government of the Northwest Territories for hospital care of Indians and Inuit	7,407	7,407	8,113
Government of the Yukon Territory for hospital care of Indians	1,169	1,108	1,427
Government of the Northwest Territories for medicare of Indians and Inuit	1,299	1,299	1,713
Government of the Yukon Territory for medicare of Indians	376	376	378
Government of the Yukon Territory for low income rental-purchase housing	208	131	75
Inuit for the purpose of furthering economic development among Inuit people	1,565	1,532	1,429
Northern native associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development	119	110	128
Inuit associations to enable them to carry out programs in accordance with the objectives and criteria established for the Native Cultural Education Centres Program	454	454	454
Native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals	200	172	702
Government of the Northwest Territories for special employment initiatives	626	609	490
Government of the Northwest Territories for community based employment intensive projects	855	782	
Constitutional Alliance of the Northwest Territories to develop a consensus on division of the Northwest Territories	1,600	927	
Inuit Tapirisat of Canada (ITC) to defray part of the costs of the Inuit Circumpolar Conference (ICC) Assembly at Frobisher Bay	185	175	
Interjurisdictional Caribou Management Board	15	15	
Contributions under the Special Employment Initiatives Program	877	688	
Expenditures not required for the current year			2,230
Northern economic planning			
Government of the Yukon Territory under an interim subsidiary agreement on tourism development in the Yukon	287	276	384
Council for Yukon Indians to assist in training and employment liaison for native people	40	40	40
Government of the Yukon Territory under the Canada-Yukon Subsidiary Agreement on Renewable Resource Development	300	298	
Governments of the Yukon and Northwest Territories to subsidize non-government domestic power consumers primarily in diesel serviced northern communities	3,100	2,980	2,005
Governments of the Yukon and Northwest Territories to subsidize home heating oil for private residential consumers in isolated northern communities	200		200
Governments of the Yukon and Northwest Territories to provide power rate relief to small non-government commercial enterprises in isolated northern communities	200	93	300
Governments of the Yukon and Northwest Territories for the Federal Building Retrofit and Off-Oil Conversion Programs	800	204	530
Dene and Metis Associations in relation to the Norman Wells Pipeline Project	1,193	1,193	1,633
Government of the Northwest Territories and other recipients under the Canada-Northwest Territories Subsidiary Agreement on Natural Resource Development	799	70	
Government of the Northwest Territories in relation to the Norman Wells Pipeline Project	1,250	1,250	
Cyprus Anvil Mining Corporation for financial assistance	8,400	8,061	
Contribution to the Fitz/Smith Native Development Corporation	198	198	
Contribution for implementing new production and marketing strategies for Inuit arts and crafts	281	278	
Expenditures not required for the current year			1,242
Northern environmental protection and renewable resources			
City of Whitehorse for special employment initiatives	600	600	400
Contribution to the Canadian Interagency Forest Fire Centre for operating costs of the fire centre	17	17	
Northern roads			
Government of the Northwest Territories for reconstruction of intra territorial northern roads	3,609	3,609	3,401
	38,229	*34,952*	*27,274*
Other transfer payments			
Northern co-ordination and social development			
Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, the payment to the Government of the Yukon Territory to be calculated in accordance with such agreement, and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	78,606	78,606	48,181

Grants and Contributions—*Concluded*
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide for payments for capital expenditures in the Yukon Territory; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	26,784	26,784	24,438
Payment to the Government of the Yukon Territory, in accordance with the agreement signed for 1980-81, to provide compensation for an overestimation of 1980-81 established programs financing payments to the territorial government	400	400	
Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, the payment to the Government of the Northwest Territories to be calculated in accordance with such agreement, and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	274,289	274,289	227,081
Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such agreement to provide for payments for capital expenditures in the Northwest Territories; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	79,504	79,504	62,472
Payments to the Government of the Northwest Territories, in accordance with agreements signed for 1980-81 and 1981-82, to provide compensation for overestimation of 1980-81 established programs financing payments to the territorial government and compensation for overestimation of 1981-82 income tax revenues	1,685	1,685	
Payment to the Government of the Northwest Territories to compensate for the transfer of mining engineering from the Northern Affairs Program	60	60	
Payment to the Government of the Northwest Territories to compensate for a reduction in income tax revenue arising from a remission order on the taxation of isolated post benefits and northern allowance	665	665	
	461,993	*461,993*	*362,172*
NORTHERN AFFAIRS PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND			
Contributions			
Contributions for payment of studies	*279*	*279*	
	501,986	***498,337***	***390,450***
NATIVE CLAIMS PROGRAM			
Grants			
Establishment of claims			
Grant to the Garden River Band in settlement of a specific claim	2,500		
Grant to the Oromocto Band in settlement of a specific claim	2,550	2,550	
Settlements			
Grants made to Indians and Inuit in accordance with the James Bay and Northern Quebec Native Claims Settlement Act	2,690	1,380	1,380
Grants to Indian bands for specific land claims	13,395	11,562	775
	21,135	*15,492*	*2,155*
Contributions			
Establishment of claims			
Contributions to native organizations for the preparation and submission of specific claims	*4,529*	*4,373*	*3,523*
	25,664	***19,865***	***5,678***
Total	1,461,190	1,441,707	1,106,515

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Administration Program	Indian and Inuit Affairs Program	Northern Affairs		Native Claims Program	Subtotal	Northern Canada Power Commission	Total
			Program	Environmental Studies Revolving Fund				
(1) Salaries and wages	33,377	131,135	29,036	67		193,615		193,615
	32,860	**129,982**	**28,570**	**67**		**191,479**		**191,479**
	30,447	*121,969*	*25,677*			*178,093*		*178,093*
(1) Other personnel costs	4,628	23,745	6,193	2		34,568		34,568
	4,936	**24,616**	**6,818**	**2**		**36,372**		**36,372**
	4,481	*23,810*	*5,784*			*34,075*		*34,075*
(2) Transportation and communications	4,126	24,914	5,021	15		34,076		34,076
	2,232	**29,060**	**5,601**	**15**		**36,908**		**36,908**
	3,291	*26,769*	*4,976*			*35,036*		*35,036*
(3) Information	660	698	598	3		1,959		1,959
	1,021	**900**	**577**	**3**		**2,501**		**2,501**
	563	*1,328*	*795*			*2,686*		*2,686*
(4) Professional and special services	9,256	189,762	13,333	25		212,376		212,376
	7,939	**188,534**	**11,168**	**25**		**207,666**		**207,666**
	7,638	*185,749*	*10,667*			*204,054*		*204,054*
(5) Rentals	859	2,217	15,942			19,018		19,018
	465	**3,864**	**14,842**			**19,171**		**19,171**
	432	*2,973*	*14,193*			*17,598*		*17,598*
(6) Purchased repair and upkeep	349	8,215	2,362			10,926		10,926
	691	**10,304**	**1,511**			**12,506**		**12,506**
	183	*8,474*	*1,260*			*9,917*		*9,917*
(7) Utilities, materials and supplies	1,054	30,739	5,103	1		36,897		36,897
	355	**21,596**	**5,263**	**1**		**27,215**		**27,215**
	361	*21,777*	*5,408*			*27,546*		*27,546*
(8) Construction and acquisition of land, buildings and works		50,918	27,751			78,669		78,669
		48,509	**20,470**			**68,979**		**68,979**
		34,826	*18,252*			*53,078*		*53,078*
(9) Construction and acquisition of machinery and equipment	105	3,947	187			4,239		4,239
	431	**4,258**	**1,579**			**6,268**		**6,268**
	253	*4,607*	*2,295*			*7,155*		*7,155*
(10) Grants, contributions and other transfer payments		933,540	501,707	279	25,664	1,461,190		1,461,190
		923,505	**498,058**	**279**	**19,865**	**1,441,707**		**1,441,707**
		710,387	*390,450*		*5,678*	*1,106,515*		*1,106,515*
(12) All other expenditures	32	10,982	1,191	1,832		14,037	50	14,087
	23	**2,148**	**712**			**2,883**	**50**	**2,933**
	1	*4,192*	*659*			*4,852*		*4,852*
(1-12) Total	54,446	1,410,812	608,424	2,224	25,664	2,101,570	50	2,101,620
	50,953	**1,387,276**	**595,169**	**392**	**19,865**	**2,053,655**	**50**	**2,053,705**
	47,650	*1,146,861*	*480,416*		*5,678*	*1,680,605*		*1,680,605*
(13) *Less:* revenues credited to the vote				2,224		2,224		2,224
				2,224		**2,224**		**2,224**
Total net expenditures	54,446	1,410,812	608,424		25,664	2,099,346	50	2,099,396
	50,953	**1,387,276**	**595,169**	**(1,832)**	**19,865**	**2,051,431**	**50**	**2,051,481**
	47,650	*1,146,861*	*480,416*		*5,678*	*1,680,605*		*1,680,605*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

	1983-84	1982-83
	$	$
DEPARTMENT		
Summary		
Tax Revenue[1]—		
Other tax revenue	*141*	
Non-Tax Revenue—		
Return on investments	40,175,992	25,353,608
Refunds of previous years' expenditure	7,321,733	5,932,160
Services and service fees	757,194	504,221
Privileges, licences and permits	5,674,582	9,510,319
Proceeds from sales	982,949	225,568
Other non-tax revenue	1,222,329	328,488
	56,134,779	*41,854,364*
Total	56,134,920	41,854,364

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Other—		
Northern Canada Power Commission—Interest[2]	33,713,036	
Other—		
Provincial and territorial governments—		
Government of the Northwest Territories—Interest	1,869,996	
Government of the Yukon Territory—Interest	1,589,409	
Yukon Territory small business loans—Interest	14,461	
Private sector enterprises—		
Canadian Arctic Producers Co-operative Limited—Interest	11,527	
Miscellaneous—		
Eskimo loan fund—Interest	258,205	
Indian economic development—Interest	2,376,496	
Indians and Inuit of Quebec—Interest	266,875	
Native claimants—Interest	73,988	
Other accounts—		
Sundries—Interest	1,999	
		40,175,992
Refunds of previous years' expenditure: reimbursement of operation and maintenance, $1,839,389; capital costs, $5,213; sundries, $290,971; repayments of defaulted loans, $489,368; adjustment to prior year's Payables at Year End (PAYE): Operation and maintenance, $705,415; capital cost, $1,509,255; sundries, $2,482,122		7,321,733
Services and service fees: placer mining fees, $262,019; Canada mining fees, $254,159; land use registrar fees, $63,156; land use fees, $82,649; utility, $415; other fees, $94,796		757,194

	1983-84	
	$	$
Privileges, licences and permits: Canada mining—Fees, $12,875; leases, $374,870; royalties, $194,579; coal leases, $31,182; forestry, $19,485; land and building rentals, $7,099; land use fees, $497,767; living accommodations and services, $2,138,391; metallic and non-metallic, $44,734; oil and gas leases, $98,457; royalties, $1,651,137; quarrying royalties, $54,571; water rentals, $14,802; Yukon quartz mining, $1,229; fees and leases, $471,032; sundries, $62,372		5,674,582
Proceeds from sales: meals, $3,981; publications, $19,187; utilities, $917,963; sundries, $41,818		982,949
Other non-tax revenue: oil and gas forfeitures, $24,746; transfers from provincial and territorial governments, $1,107,064; sundries, $90,519		1,222,329

---

(1) $141 represents an amount which is internal to the Government.

(2) $8,946,792 should have been considered as a revenue for capitalized interest in previous years.

Appendix 1

Environmental Studies Revolving Fund

MANAGEMENT REPORT

We have prepared the financial statements of the Environmental Studies Revolving Fund in accordance with Treasury Board policy and the reporting requirements of the Receiver General for Canada. The primary responsibility for integrity and objectivity of these statements rests with Headquarters Financial Services.

These financial statements were prepared with objective data maintained by the Department. The significant accounting policy used in the preparation of the financial statements is included in the notes to the financial statements. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Fund began operation during fiscal year 1983-84 and, as such, no comparative figures are available from the preceding fiscal year. The management of the Fund is effected through the maintenance of accounts which provide a centralized record of the Fund's transactions. Transactions are executed in accordance with the Financial Administration Act, regulations and directives from Treasury Board and the Receiver General for Canada in order to provide the required visibility, accountability and control of the operations of the Fund.

Approved by:

ROLAND BEAUCHAMP
Director, Headquarters Financial Services

BRIAN J. VEINOT
Assistant Deputy Minister, Finance and Professional Services
(Senior financial officer)

September 14, 1984

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	
	Estimates	Actual
Excess of levies over expenses for the year		1,881
Operating sources		1,881
Working capital change (excluding Fund's accumulated net authority)		91
Other item		(140)
Authority provided		1,832

BALANCE SHEET AS AT MARCH 31, 1984

FUND ASSETS	1984	FUND LIABILITIES	1984
	$		$
Current assets		Current liabilities	
Fund's accumulated net authority	1,972,015	Accounts payable and accrued liabilities—Outside parties	140,387
Accounts receivable—Outside parties	49,590	UNEXPENDED LEVIES	1,881,218
	2,021,605		2,021,605

The accompanying notes are an integral part of the financial statements.

Appendix 1—*Concluded*

Environmental Studies Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1984

	1984								
	Regions								
	Yukon	Mackenzie	Keewatin	Baffin	Victoria	Ellesmere	Beaufort Sea	Lancaster Sound	Total
	$	$	$	$	$	$	$	$	$
Levies—Oil and gas lands interest owners	54,803	466,575	4,297	413,063	35,199	457,082	462,811	380,184	2,274,014
Operating expenses									
Environmental and social studies	1,214	11,041	1,113	42,731	852	29,041	166,447	27,743	280,182
Salaries and employee benefits	2,078	20,773	693	6,924	1,385	20,081	11,772	5,539	69,245
Professional and special services	646	6,451	215	2,151	429	6,236	3,656	1,721	21,505
Travel and accommodation	430	4,298	143	1,433	286	4,155	2,436	1,146	14,327
Printing and reproduction	97	969	32	323	65	937	549	259	3,231
Office stationery and supplies	25	253	8	84	17	245	144	68	844
Equipment rentals	5	54	2	18	4	52	31	14	180
Other administrative expenses	98	985	33	328	66	952	558	262	3,282
	4,593	44,824	2,239	53,992	3,104	61,699	185,593	36,752	392,796
Excess of levies over expenses	50,210	421,751	2,058	359,071	32,095	395,383	277,218	343,432	1,881,218

STATEMENT OF UNEXPENDED LEVIES
FOR THE YEAR ENDED MARCH 31, 1984

	1984
	$
Excess of levies over expenses for the year	1,881,218
Balance, end of year	1,881,218

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1984

	1984
	$
Source of working capital	
Excess of levies over expenses for the year	1,881,218
Working capital, end of year	1,881,218
Changes in working capital components:	
Fund's accumulated net authority	1,972,015
Accounts receivable	49,590
Accounts payable and accrued liabilities	(140,387)
	1,881,218

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1984

	1984
	$
Fund's accumulated net authority	1,972,015
Less: PAYE charges against the appropriation account after March 31	140,387
Unused authority carried forward	1,831,628

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority and purpose

The Environmental Studies Revolving Fund was established under the authority of Section 49 of the Canada Oil and Gas Act, which was proclaimed in March 1982. The terms and conditions of the Fund were outlined and approved by Treasury Board in February 1983. The purpose of the Fund is to finance environmental and social studies, which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada lands. Levies are collected from the interest owners within prescribed regions, based on a rate fixed by the Minister, and are deposited into the Fund. Payments are made from the Fund to parties carrying out such environmental and social studies within these regions, as directed by the Minister. The total amount of deposit in the Fund cannot, at any time, exceed $15 million.

2. Significant accounting policy

Levies and expenses

As levies are billed to the interest owners, they are recorded. Expenses are recorded on an accrual basis of accounting and include estimated amounts for such portion of environmental and social studies expenses incurred before the year end but not requested for payment.

3. Commitments

At March 31, 1984, the outstanding balance against the accepted study proposals was $558,184 and is composed of the following:

	1984
	$
Studies not started	155,978
Studies not completed	402,206

Appendix 2

Indian Band Funds

STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
CAPITAL ACCOUNTS—		
Balance at beginning of year	366,239,272	310,255,807
RECEIPTS—		
Minerals—		
Oil and gas bonus	43,608	1,809,470
Oil royalties	234,671,308	150,328,335
Gas royalties	91,864,227	83,059,059
British Columbia Agreement	2,413,307	2,835,580
Mining bonus	104,301	93,887
Gravel dues	220,614	188,684
Other	3,313,568	35,000
Sales—		
Land	7,870	63,790
Other	71,872	24,763
Forestry—		
Wood	5,852	
Timber dues	1,054,896	981,431
Miscellaneous—		
Housing		770
Agricultural assistance to individuals		3,059
Band loans (Section 64 (h))	14,958	6,538
Compensations	706,166	118
Shares of transferred members	11,789	287,265
Recovery of advances		1,000
Adjustments applicable to other years	1,615	10,258
Land claim settlement	1,000,000	
Land claim settlement—BC Government	4,219,600	
Sundries—		
Band loans (Section 64 (j))		7,503
Per capita distribution payment		1,141
Other		3
Total receipts	339,725,551	239,737,654

	1984	1983
	$	$
DISBURSEMENTS—		
Social programs—		
Community services		7,400
Resources and industrial development—		
Other	221,949	
Engineering and construction—		
Housing	138,043	1,398
Water system		50,000
Other		21,425
Band owned buildings	137,587	239,000
Band enterprises—		
Ranching operations		8,400
Land purchases	9,948	
Other		30,600
Band fund distribution—		
Per capita cash distribution	66,379,226	58,709,186
Enfranchisement		478,744
Shares of transferred members	354,757	751,664
Miscellaneous—		
Transfer from capital	1,917,776	458,715
Transfer under Section 64	127,071,850	122,907,049
Transfer under Section 69		48,109
Other	27,962	30,000
Adjustments applicable to other years	5,412	12,499
Total disbursements	196,264,510	183,754,189
Balance capital accounts March 31	509,700,313	366,239,272

Appendix 2—*Concluded*

Indian Band Funds—*Concluded*

STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED MARCH 31, 1984—*Concluded*

	1984	1983
	$	$
REVENUE ACCOUNTS—		
Balance at beginning of year	60,931,917	73,706,850
RECEIPTS—		
Minerals—		
Oil and gas rental	1,110,811	1,082,088
Mining rentals	36,862	64,403
Surface lease rentals	1,026,322	486,630
Seismic exploration compensation	64,120	45,569
Right of way compensation	441,000	136,735
Surface lease compensation	105,108	773,223
Right of way rental	88,470	70,470
Hydro and telephone right of way compensation	21,400	
Other	2,256,516	
Band enterprises—		
Agriculture	19,750	10,900
Farming operations	58	5,566
Ranching operations	66,211	92,948
Band herd	5,900	100
Grazing	12,707	15,588
Other	1,552	2,321
Forestry	40,182	27,790
Other	33,081	260
Leasing—Residential	1,254,597	1,545,474
Leasing—Agriculture	1,432,979	2,405,039
Leasing—Commercial	858,805	913,768
Leasing—Other	699,460	618,071
Parks		35
Fishing and hunting	21,994	5,655
Government interest on—		
Band funds	55,335,244	47,762,382
Land claims	8,531,610	
Contributions—		
Grants	413	1,078
Other	7,984	
Miscellaneous—		
Adjustments applicable to prior years	140,721	
Fines and fees	3,594	6,718
Water systems	11,397	6,777
Service charges	6,974	176,604
Shares of transferred members	304,895	62,807
Recovery of advances		8,448
Transfer from revenue		14,130
Other	34,425	17,161
Per capita distribution payment		288,300
Interest from outside resources	1,096,889	55,530
Total receipts	75,072,031	56,702,588
DISBURSEMENTS—		
Social programs—		
Community services		53,613
Administration		10,698
Recreation		25,191
Church, rectory, cemeteries		626
Social assistance	16,565	900
Other welfare services	63,449	45,857
Burial of destitute Indians	63,423	9,644
Rehabilitation	2,000	1,600
Other	131,855	4,168
Resource and industrial development—		
Logging	459	
Commercial primary production		5,000
Domestic fishing	6,000	4,129
Other	3,137	7,160
Engineering and construction—		
Housing		40,006
Roads and bridges		1,896
Sanitation		3,967
Electrification		7,481
Band-owned buildings		32,257
Other		41,787
Transportation and maintenance of pupils	61,497	787
Branch or band administration—		
General	290,083	739,500
Office services	10,236	7,821
Administration facilities	72,070	32,522
Other	36,055	55,917
Municipal services—		
Other		4,637
Fire		595
Other		4,826
Band enterprises—		
Agriculture		28,114
Farming operations	28,700	25,592
Ranching operations		75,137
Other	40,783	79,046
Band contribution—Economic Development	40,647	
Recreational facilities	25,923	2,472
Tourist development	6,000	105
Other	29,172	29,604
Band fund distribution—		
Per capita cash distribution	682,495	1,884,737
Enfranchisement	125,303	124,765
Shares of transferred members	159,476	159,164
Other		110
Transfer to capital	4,942,295	6,415
Transfer under Section 69	51,376,761	65,638,261
Transfer to bands for capital expenditures		28,259
Miscellaneous—		
Other	19,132	242,497
Adjustments applicable to other years		10,658
Total disbursements	58,233,516	69,477,521
Balance revenue accounts March 31	77,770,432	60,931,917

SECTION 13

1983-84
PUBLIC ACCOUNTS

Justice

Department
Canadian Human Rights Commission
Commissioner for Federal Judicial Affairs
Federal Court of Canada
Law Reform Commission of Canada
Offices of the Information and Privacy Commissioners of Canada
Supreme Court of Canada
Tax Court of Canada

CONTENTS

	Page
Programs' objectives	13.3
Use of appropriations	13.4
Total cost of programs—Budgetary	13.7
Programs by activity—Budgetary	13.8
Grants and contributions	13.10
Budgetary expenditure by program and standard object	13.11
Revenue	13.12

JUSTICE

Department

Objectives

ADMINISTRATION OF JUSTICE PROGRAM

—To provide legal services to the Government of Canada and to Government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction; and to propose policy initiatives and programs in connection therewith.

CANADIAN UNITY INFORMATION OFFICE PROGRAM

—To promote Canadian unity.

Canadian Human Rights Commission

Objective

—To foster the principles that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Commissioner for Federal Judicial Affairs

Objective

—To provide central administrative services for the Canadian Judicial Council and federally appointed judges of the superior, county and district courts of the provinces and territories.

Federal Court of Canada(1)

Objective

—To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

Law Reform Commission of Canada

Objective

—To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Offices of the Information and Privacy Commissioners of Canada

Objective

—To provide for the expenses of setting up the Offices of the Information and Privacy Commissioners of Canada.

Supreme Court of Canada

Objective

—To provide a general Court of Appeal for Canada.

Tax Court of Canada(2)

Objective

—To provide an easily accessible and independent court for the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

---

(1) Formerly under the Commissioner for Federal Judicial Affairs of this Department.

(2) Formerly the Tax Review Board (PC 1984-197 dated January 19, 1984).

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	ADMINISTRATION OF JUSTICE PROGRAM	
	Budgetary	
1	Operating expenditures	$ 61,777,000
	1b	3,762,800
	1c	1,670,300
	Transfer from: TB Vote 10(1)	51,051
	TB Vote 30(1)	700,000
5	The grants listed in the Estimates and contributions	$ 40,134,000
	5b	134,000
	5c	10,000,000
	Transfer from TB Vote 10(1)	765,682
Stat	Minister of Justice—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	CANADIAN UNITY INFORMATION OFFICE PROGRAM	
	Budgetary	
10	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Subtotal—Budgetary	
	CANADIAN HUMAN RIGHTS COMMISSION	
	Budgetary	
15	Program expenditures	$ 6,872,000
	15b	551,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS	
	Budgetary	
20	Operating expenditures, the grants listed in the Estimates, remuneration, allowances and expenses for judges, including deputy judge of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the Judges Act	$ 2,770,000
	20c	58,000
25	Canadian Judicial Council—Operating expenditures	
Stat	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	FEDERAL COURT OF CANADA	
	Budgetary	
30	Program expenditures	$ 5,811,000
	30b	708,310
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	LAW REFORM COMMISSION OF CANADA	
	Budgetary	
35	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	OFFICES OF THE INFORMATION AND PRIVACY COMMISSIONERS OF CANADA	
	Budgetary	
50b	Program expenditures	
	SUPREME COURT OF CANADA	
	Budgetary	
40	Program expenditures	
Stat	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	Total program—Budgetary	

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
67,961,151		67,961,151		67,961,151	63,030,067	4,931,084		55,044,997
51,033,682		51,033,682		51,033,682	39,335,552	11,698,130		38,389,807
39,100	1,875	40,975		40,975	40,975			38,725
6,102,000	690,000	6,792,000		6,792,000	6,792,000			5,829,700
								23,880
125,135,933	***691,875***	***125,827,808***		***125,827,808***	***109,198,594***	***16,629,214***		***99,327,109***
21,105,000		21,105,000		21,105,000	19,527,331	1,577,669		22,176,591
390,000	44,000	434,000		434,000	434,000			418,100
21,495,000	***44,000***	***21,539,000***		***21,539,000***	***19,961,331***	***1,577,669***		***22,594,691***
146,630,933	735,875	147,366,808		147,366,808	129,159,925	18,206,883		121,921,800
7,423,000		7,423,000		7,423,000	6,688,437	734,563		5,494,717
611,000	69,000	680,000		680,000	680,000			597,200
8,034,000	***69,000***	***8,103,000***		***8,103,000***	***7,368,437***	***734,563***		***6,091,917***
2,828,000		2,828,000		2,828,000	2,314,221	513,779		1,814,138
273,000		273,000		273,000	210,324	62,676		231,791
80,484,000	(1,242,384)	79,241,616		79,241,616	79,241,616			70,631,251
134,000	16,000	150,000		150,000	150,000			124,877
83,719,000	***(1,226,384)***	***82,492,616***		***82,492,616***	***81,916,161***	***576,455***		***72,802,057***
6,519,310		6,519,310		6,519,310	6,166,133	353,177		5,005,230
547,000	62,000	609,000		609,000	609,000			553,000
7,066,310	***62,000***	***7,128,310***		***7,128,310***	***6,775,133***	***353,177***		***5,558,230***
5,232,000		5,232,000		5,232,000	4,571,096	660,904		3,894,034
185,000	21,000	206,000		206,000	206,000			179,200
5,417,000	***21,000***	***5,438,000***		***5,438,000***	***4,777,096***	***660,904***		***4,073,234***
2,024,000		***2,024,000***		***2,024,000***	***1,367,665***	***656,335***		***196,621***
3,560,000		3,560,000		3,560,000	3,551,150	8,850		3,089,823
1,417,000	29,989	1,446,989		1,446,989	1,446,989			1,386,656
246,000	28,000	274,000		274,000	274,000			232,300
								3,084
5,223,000	***57,989***	***5,280,989***		***5,280,989***	***5,272,139***	***8,850***		***4,711,863***

Use of Appropriations—*Concluded*

Vote	Program	
	TAX COURT OF CANADA	
	Budgetary	
45	Program expenditures	$ 1,707,000
	45c	606,000
Stat	Members' salaries, allowances and annuities and amounts paid pursuant to Subsection 19(1) of the Tax Court of Canada	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	

---

[1] Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
2,313,000		2,313,000		2,313,000	1,687,477	625,523		1,262,104
632,000	(195,799)	436,201		436,201	436,201			571,566
149,000	17,000	166,000		166,000	166,000			143,800
3,094,000	*(178,799)*	*2,915,201*		*2,915,201*	*2,289,678*	*625,523*		*1,977,470*
261,208,243	(459,319)	260,748,924		260,748,924	238,926,234	21,822,690		217,333,192

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
ADMINISTRATION OF JUSTICE	1983-84	109,199	1,711	5,745	1,000	114,233
	1982-83	99,327	804	3,936	853	103,312
CANADIAN UNITY INFORMATION OFFICE	1983-84	19,961	195	463	71	20,300
	1982-83	22,595	567	306	60	22,394
	1983-84	129,160	1,906	6,208	1,071	134,533
	1982-83	121,922	1,371	4,242	913	125,706
CANADIAN HUMAN RIGHTS COMMISSION	1983-84	7,368	10	439	107	7,904
	1982-83	6,092	6	330	89	6,505
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS	1983-84	81,916	2,377	197	84	79,820
	1982-83	72,802	2,007	121	76	70,992
FEDERAL COURT OF CANADA	1983-84	6,775	191	2,806	124	9,514
	1982-83	5,558	181	2,400	113	7,890
LAW REFORM COMMISSION OF CANADA	1983-84	4,777	1	388	31	5,195
	1982-83	4,073		231	28	4,332
OFFICES OF THE INFORMATION AND PRIVACY COMMISSIONERS OF CANADA	1983-84	1,368				1,368
	1982-83	197				197
SUPREME COURT OF CANADA	1983-84	5,272	77	3,449	59	8,703
	1982-83	4,712	65	2,155	52	6,854
TAX COURT OF CANADA	1983-84	2,290	2	356	28	2,672
	1982-83	1,977	22	301	25	2,281
Total	1983-84	238,926	4,564	13,843	1,504	249,709
	1982-83	217,333	3,652	9,780	1,296	224,757

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION OF JUSTICE PROGRAM								
Administration	15,189	12,813	927	867			16,116	13,680
Legal services	51,446	49,099	336	688			51,782	49,787
Legal policy and program development	6,894	6,240	2	156	51,034	39,336	57,930	45,732
	73,529	68,152	1,265	1,711	51,034	39,336	125,828	109,199
Less: receipts credited to revenue	1,711	1,711					1,711	1,711
Add: accommodation provided without charge by Public Works	5,745	5,745					5,745	5,745
other services provided without charge by other departments	1,000	1,000					1,000	1,000
Total cost of program	78,563	73,186	1,265	1,711	51,034	39,336	130,862	114,233
CANADIAN UNITY INFORMATION OFFICE PROGRAM								
Audio-visual and documentation	228	203					228	203
Information and publications	14,079	15,251					14,079	15,251
Liaison and special projects	7,179	4,485	53	22			7,232	4,507
	21,486	19,939	53	22			21,539	19,961
Less: receipts credited to revenue	195	195					195	195
Add: accommodation provided without charge by Public Works	463	463					463	463
other services provided without charge by other departments	71	71					71	71
Total cost of program	21,825	20,278	53	22			21,878	20,300
CANADIAN HUMAN RIGHTS COMMISSION								
Canadian Human Rights Commission	8,036	6,977	67	391			8,103	7,368
Less: receipts credited to revenue		10						10
Add: accommodation provided without charge by Public Works	439	439					439	439
other services provided without charge by other departments	107	107					107	107
Total cost of program	8,582	7,513	67	391			8,649	7,904
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS								
Administration	2,738	2,222	5	11	85	81	2,828	2,314
Canadian Judicial Council	271	210	2				273	210
Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	65,312	65,312			13,930	13,930	79,242	79,242
Contributions to employee benefit plans	150	150					150	150
	68,471	67,894	7	11	14,015	14,011	82,493	81,916
Less: receipts credited to revenue		2,377						2,377
Add: accommodation provided without charge by Public Works	197	197					197	197
other services provided without charge by other departments	84	84					84	84
Total cost of program	68,752	65,798	7	11	14,015	14,011	82,774	79,820
FEDERAL COURT OF CANADA								
Administration of Federal Court of Canada	6,647	6,560	481	215			7,128	6,775
Less: receipts credited to revenue	191	191					191	191
Add: accommodation provided without charge by Public Works	2,806	2,806					2,806	2,806
other services provided without charge by other departments	124	124					124	124
Total cost of program	9,386	9,299	481	215			9,867	9,514
LAW REFORM COMMISSION OF CANADA								
Law Reform Commission of Canada	5,407	4,746	31	31			5,438	4,777
Less: receipts credited to revenue	1	1					1	1
Add: accommodation provided without charge by Public Works	388	388					388	388
other services provided without charge by other departments	31	31					31	31
Total cost of program	5,825	5,164	31	31			5,856	5,195
OFFICES OF THE INFORMATION AND PRIVACY COMMISSIONERS OF CANADA								
Privacy Commissioner	655	355					655	355
Information Commissioner	454	287					454	287
Administration	825	586	90	140			915	726
Total cost of program	1,934	1,228	90	140			2,024	1,368

Programs by Activity—Budgetary—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
SUPREME COURT OF CANADA								
Administration	3,480	3,438	80	113			3,560	3,551
Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	956	956			491	491	1,447	1,447
Contributions to employee benefit plans	274	274					274	274
	4,710	4,668	80	113	491	491	5,281	5,272
Less: receipts credited to revenue	77	77					77	77
Add: accommodation provided without charge by Public Works	3,449	3,449					3,449	3,449
other services provided without charge by other departments	59	59					59	59
Total cost of program	8,141	8,099	80	113	491	491	8,712	8,703
TAX COURT OF CANADA								
Tax Court of Canada	2,279	2,089	616	182	20	19	2,915	2,290
Less: receipts credited to revenue	2	2					2	2
Add: accommodation provided without charge by Public Works	356	356					356	356
other services provided without charge by other departments	28	28					28	28
Total cost of program	2,661	2,471	616	182	20	19	3,297	2,672

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
ADMINISTRATION OF JUSTICE PROGRAM			
Grants			
Legal policy and program development			
Uniform Law Conference of Canada to assist in payment of administrative expenses	4	4	2
Uniform Law Conference for the research purposes of the Conference	25	24	8
International Commission of Jurists	19	19	19
L'Institut international de droit d'expression française (IDEF)	2	2	2
Grants to encourage student specialization in legislative drafting	94	94	91
Grants to encourage native people to enter the legal profession	133	133	131
Duff-Rinfret Scholarship Program	91	84	76
Canadian Association of Chiefs of Police for the Law Amendments Committee	17	17	17
British Institute of International and Comparative Law (CLAS)	10	10	10
Hague Academy of International Law	11	11	11
Canadian Institute of Resources Law	10	10	10
Research Center in Public Law—University of Montreal	20	20	20
A grant to assist in the establishment of the Walter S. Owen Chair at the University of British Columbia for the furtherance of law and legal research	10	10	
Expenditures not required for the current year			25
	446	*438*	*422*
Contributions			
Legal policy and program development			
Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in operation of legal aid systems	41,164	30,003	28,930
Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	2,475	2,406	2,349
Contributions to encourage experimental and research work in legal aid	158	125	136
Canadian Association of Chiefs of Police and to provinces to employ law students with police forces	332	318	316
Contributions for a Summer Exchange Program between civil and common law students	343	334	311
Canadian Law Information Council	431	424	400
Canadian Association of Provincial Court Judges	60	60	60
Criminal law reform	963	880	1,032
Native court-worker and related programs for native people and representatives of the legal system	3,025	2,892	2,786
Consultation and Development Fund	222	146	254
University of Ottawa Legislative Drafting Programme	82	82	77
Canadian Society of Forensic Science	37	27	25
Canadian Association of Crown Counsel	15		2
Human Rights Law Fund	500	434	334
Student Employment Program	766	752	762
Pilot projects relating to family courts	15	15	134
Expenditures not required for the current year			60
	50,588	*38,898*	*37,968*
	51,034	***39,336***	***38,390***
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS			
Grants			
Administration			
Gratuities to a surviving spouse of a judge who dies while in office, or to such dependents as may be approved by Treasury Board, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death	85	81	65
Judges' salaries, allowances and annuities; and annuities to spouses and children of judges			
Annuities under the Judges Act (as amended)	13,930	13,930	12,625
	14,015	***14,011***	***12,690***
SUPREME COURT OF CANADA			
Grants			
Judges' salaries, allowances and annuities; and annuities to spouses and children of judges			
Annuities under the Judges Act (as amended)	***491***	***491***	***462***
TAX COURT OF CANADA			
Grants			
Annuities to surviving spouses of members of the Tax Court of Canada			
Annuities under the Tax Court of Canada Act	***20***	***19***	***20***
Total	65,560	53,857	51,562

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Administration of Justice Program	Canadian Unity Information Office Program	Subtotal	Canadian Human Rights Commission	Commissioner for Federal Judicial Affairs	Federal Court of Canada	Law Reform Commission of Canada	Offices of the Information and Privacy Commissioners of Canada	Supreme Court of Canada	Tax Court of Canada	Total
(1) Salaries and wages	48,329 **45,017** *40,939*	2,609 **2,580** *2,604*	50,938 **47,597** *43,543*	4,865 **4,143** *3,814*	61,304 **61,097** *54,601*	4,296 **3,947** *3,409*	1,421 **1,367** *1,266*	1,217 **835** *59*	2,788 **2,649** *2,495*	1,465 **1,342** *1,332*	128,294 **122,977** *110,519*
(1) Other personnel costs	6,942 **6,942** *5,980*	434 **434** *418*	7,376 **7,376** *6,398*	680 **680** *597*	150 **150** *125*	609 **609** *553*	206 **206** *179*		274 **274** *232*	166 **166** *144*	9,461 **9,461** *8,228*
(2) Transportation and communications	4,509 **4,064** *3,991*	2,898 **1,162** *1,840*	7,407 **5,226** *5,831*	542 **659** *589*	4,905 **4,844** *3,985*	528 **604** *483*	520 **485** *390*	145 **78**	176 **225** *205*	349 **253** *276*	14,572 **12,374** *11,759*
(3) Information	1,557 **1,437** *347*	10,574 **10,475** *11,943*	12,131 **11,912** *12,290*	201 **238** *9*	276 **233** *153*		943 **514** *347*	69 **13**	313 **274** *218*	1 *4*	13,934 **13,184** *13,021*
(4) Professional and special services	9,450 **8,619** *6,529*	4,391 **4,876** *5,049*	13,841 **13,495** *11,578*	1,169 **1,080** *657*	780 **775** *441*	496 **639** *465*	2,085 **1,971** *1,671*	399 **235** *15*	495 **540** *414*	207 **234** *131*	19,472 **18,969** *15,372*
(5) Rentals	309 **414** *195*	180 **90** *229*	489 **504** *424*	106 **61** *68*	47 **73** *51*	154 **108** *98*	61 **56** *20*	39 **17**	105 **96** *84*	9 **24** *5*	1,010 **939** *750*
(6) Purchased repair and upkeep	357 **325** *439*	202 **98** *127*	559 **423** *566*	53 **39** *35*	10 **12** *9*	52 **56** *62*	12 **16** *5*	5	27 **35** *22*	11 **5** *8*	729 **586** *707*
(7) Utilities, materials and supplies	2,076 **1,328** *1,904*	198 **224** *312*	2,274 **1,552** *2,216*	424 **72** *203*	343 **56** *193*	486 **585** *340*	151 **127** *163*	40 **48** *26*	530 **568** *506*	71 **65** *51*	4,319 **3,073** *3,698*
(9) Construction and acquisition of machinery and equipment	1,265 **1,711** *606*	53 **22** *73*	1,318 **1,733** *679*	47 **391** *105*	7 **12** *33*	481 **215** *138*	31 **31** *28*	106 **140** *97*	80 **113** *70*	616 **182** *5*	2,686 **2,817** *1,155*
(10) Grants, contributions and other transfer payments	51,034 **39,336** *38,390*		51,034 **39,336** *38,390*		14,015 **14,011** *12,690*				491 **491** *462*	20 **19** *20*	65,560 **53,857** *51,562*
(12) All other expenditures	 **6** *7*		 **6** *7*	16 **5** *15*	656 **653** *521*	26 **12** *10*	8 **4** *4*	4 **2**	2 **7** *4*	 *1*	712 **689** *562*
Total net expenditures	125,828 **109,199** *99,327*	21,539 **19,961** *22,595*	147,367 **129,160** *121,922*	8,103 **7,368** *6,092*	82,493 **81,916** *72,802*	7,128 **6,775** *5,558*	5,438 **4,777** *4,073*	2,024 **1,368** *197*	5,281 **5,272** *4,712*	2,915 **2,290** *1,977*	260,749 **238,926** *217,333*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

	1983-84	1982-83
	$	$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,309,333	710,192
Services and service fees	10,708	10,321
Other non-tax revenue	586,510	650,443
Total	1,906,551	1,370,956

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	1,292,074	
Adjustment to prior year's Payables at Year End (PAYE)	17,259	
		1,309,333
Other non-tax revenue:		
Fines and forfeitures	535,555	
Rent and utilities	46,305	
Other	4,595	
Miscellaneous income	55	
		586,510

	1983-84	1982-83
	$	$
CANADIAN HUMAN RIGHTS COMMISSION		
Summary		
Non-Tax Revenue—		
Other non-tax revenue	10,472	6,217

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Other non-tax revenue:		
Recovery of salary for person on executive interchange program	3,550	
Recovery of vacation advance for employee	380	
Refund of duplicate cheques issued to suppliers	660	
Recovery of employer's share of employees benefit plan for person on executive exchange program	5,882	
		10,472

	1983-84	1982-83
	$	$
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure		3,383
Other non-tax revenue	2,376,752	2,003,937
Total	2,376,752	2,007,320

	1983-84
	$
Details	
Non-Tax Revenue—	
Other non-tax revenue:	
Judges' Public Service Superannuation Account deductions	2,376,752

	1983-84	1982-83
	$	$
FEDERAL COURT OF CANADA		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	11,047	
Services and service fees	180,242	181,423
Other non-tax revenue	18	
Total	191,307	181,423

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Services and service fees:		
Federal Court fees	155,717	
Court costs	24,525	
		180,242

	1983-84	1982-83
	$	$
LAW REFORM COMMISSION OF CANADA		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	651	218

	1983-84	1982-83
	$	$
SUPREME COURT OF CANADA		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	2,766	498
Services and service fees	9,293	5,722
Proceeds from sales	27,812	34,094
Other non-tax revenue	36,661	24,971
Total	76,532	65,285

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Services and service fees:		
Photocopies		9,293
Proceeds from sales:		
Sale of Supreme Court Bulletin	6,044	
Sale of Reasons for Judgment	21,768	
		27,812
Other non-tax revenue:		
Judges' Public Service Superannuation Account contributions	22,108	
Transfer from Security Account	8,940	
Sundries	5,613	
		36,661

	1983-84	1982-83
	$	$
TAX COURT OF CANADA		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	711	32
Proceeds from sales	1,384	1,921
Other non-tax revenue		20,473
Total	2,095	22,426

SECTION 14

1983-84
PUBLIC ACCOUNTS

Labour

Department
Canada Labour Relations Board
Canada Post Corporation
Canadian Centre for Occupational Health and Safety

CONTENTS

	Page
Programs' objectives	14.3
Use of appropriations	14.4
Total cost of programs—Budgetary	14.6
Programs by activity—Budgetary	14.6
Grants and contributions	14.7
Budgetary expenditure by program and standard object	14.8
Revenue	14.9
Appendix	14.10

LABOUR

Department

Objective

—To promote and sustain: industrial peace, a fair return for efforts in the workplace, and a working environment conducive to physical and social well-being; to protect the rights of the parties involved in the world of work; and to ensure equitable access to employment opportunities.

Canada Labour Relations Board

Objective

—To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Canada Post Corporation*

Objective

—To establish and operate a postal service for the collection, transmission and delivery of messages, information, funds and goods both within Canada and between Canada and places outside Canada.

Canadian Centre for Occupational Health and Safety

Objective

—To promote the fundamental right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers.

---

* Transferred from the Department of Consumer and Corporate Affairs.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	Budgetary	
1	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	$ 35,679,000
	1b	1,729,000
	1c To authorize the transfer of $74,999 from Labour Vote 5, Appropriation Act No. 2, 1983-84 for the purposes of this Vote	1
	Transfer from: Vote 5	74,999
	TB Vote 10(1)	14,773
5	The grants listed in the Estimates and contributions	$ 18,770,000
	5b	9,031,474
	5c	1
	Transfer from TB Vote 10(1)	23,707
		27,825,182
	Less: transfer to Vote 1	74,999
Stat	Minister of Labour—Salary and motor car allowance	
Stat	Payments of compensation respecting Public Service Employees (Government Employees Compensation Act) and Merchant Seamen (Merchant Seamen Compensation Act)	
Stat	Contributions to employee benefit plans	
Stat	Labour adjustment benefits (Labour Adjustment Benefits Act)	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Non-budgetary	
Stat	Advances of operating funds to provincial compensation boards to administer the Government Employees Compensation Act, under Section 3(4). (Net)	
	CANADA LABOUR RELATIONS BOARD	
	Budgetary	
10	Program expenditures	$ 4,611,000
	10c	381,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	CANADA POST CORPORATION	
	Budgetary	
6b	Payment to Canada Post Corporation for special purposes	$ 8,109,406
	6c	170,000,000
7c	To report the actual excess of operating and income charges over revenues for the Canada Post Corporation in the amount of $262,040,000 for the 12 month period ending March 31, 1983 in accordance with Subsection 29(3) of the Canada Post Corporation Act	
Stat	Estimated operating and income charges in excess of revenues for the Canada Post Corporation for the 12 month period ending March 31, 1984 in accordance with Subsections 29(1) and (2) of the Canada Post Corporation Act	
	Total program—Budgetary	
	Non-budgetary	
Stat	The Canada Post Corporation Act, Section 28. The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed $500,000,000. (Net)	
	CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY	
	Budgetary	
15	Payment to the Canadian Centre for Occupational Health and Safety	
	Total—Budgetary	
	Non-budgetary	

---

(1) Treasury Board Vote 10 employment initiatives.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
37,497,773		37,497,773		37,497,773	36,091,710	1,406,063		32,774,095
27,750,183		27,750,183		27,750,183	24,338,815	3,411,368		14,628,259
39,100	1,875	40,975		40,975	40,975			38,725
20,114,000	9,581,391	29,695,391		29,695,391	29,695,391			21,629,893
3,380,000	382,000	3,762,000		3,762,000	3,762,000			3,992,700
8,100,000	2,582,496	10,682,496		10,682,496	10,682,496			
	25,178	25,178		25,178	25,178			86,898
96,881,056	***12,572,940***	***109,453,996***		***109,453,996***	***104,636,565***	***4,817,431***		***73,150,570***
			140,738	***140,738***	***100,000***		***40,738***	***30,000***
4,992,000		4,992,000		4,992,000	4,960,096	31,904		4,295,700
460,000	52,000	512,000		512,000	512,000			481,100
5,452,000	***52,000***	***5,504,000***		***5,504,000***	***5,472,096***	***31,904***		***4,776,800***
178,109,406		178,109,406		178,109,406	178,109,406			
1		1		1		1		
300,000,000	4,900,000	304,900,000		304,900,000	304,900,000			289,529,912
478,109,407	***4,900,000***	***483,009,407***		***483,009,407***	***483,009,406***	***1***		***289,529,912***
			500,000,000	***500,000,000***			***500,000,000***	
4,803,000		***4,803,000***		***4,803,000***	***4,803,000***			***4,537,000***
585,245,463	17,524,940	602,770,403		602,770,403	597,921,067	4,849,336		371,994,282
			500,140,738	500,140,738	100,000		500,040,738	30,000

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1983-84	104,637	98	4,751	668	109,958
	1982-83	73,150	35	4,244	614	77,973
CANADA LABOUR RELATIONS BOARD	1983-84	5,472	4	632	77	6,177
	1982-83	4,777	13	703	67	5,534
CANADA POST CORPORATION	1983-84	483,009				483,009
	1982-83	289,530				289,530
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY	1983-84	4,803				4,803
	1982-83	4,537				4,537
Total	1983-84	597,921	102	5,383	745	603,947
	1982-83	371,994	48	4,947	681	377,574

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Mediation and conciliation services	3,293	3,305	4	63			3,297	3,368
General labour services	17,325	15,807	229	140	5,915	5,489	23,469	21,436
Policy and communications	10,165	9,935	17	91	5,142	5,141	15,324	15,167
Administration	8,158	8,324	163	211			8,321	8,535
Labour Adjustment Income Support Program	363	361	14	2	27,376	24,391	27,753	24,754
Injury compensation respecting Government Employees and Merchant Seamen	62,376	47,042		1	14	9	62,390	47,052
	101,680	84,774	427	508	38,447	35,030	140,554	120,312
Less: revenues credited to the vote	31,100	15,675					31,100	15,675
	70,580	69,099	427	508	38,447	35,030	109,454	104,637
Less: receipts credited to revenue		98						98
Add: accommodation provided without charge by Public Works	4,751	4,751					4,751	4,751
other services provided without charge by other departments	668	668					668	668
Total cost of program	75,999	74,420	427	508	38,447	35,030	114,873	109,958
CANADA LABOUR RELATIONS BOARD								
Canada Labour Relations Board	5,498	5,437	6	35			5,504	5,472
Less: receipts credited to revenue		4						4
Add: accommodation provided without charge by Public Works	632	632					632	632
other services provided without charge by other departments	77	77					77	77
Total cost of program	6,207	6,142	6	35			6,213	6,177
CANADA POST CORPORATION								
Payment for special purposes	178,109	178,109					178,109	178,109
Estimated operating and income charges in excess of revenues for the Canada Post Corporation	304,900	304,900					304,900	304,900
Total cost of program	483,009	483,009					483,009	483,009
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY								
Council of governors					495	495	495	495
President and Centre staff					4,308	4,308	4,308	4,308
Total cost of program					4,803	4,803	4,803	4,803

Grants and Contributions

(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
Grants			
General labour services			
Special research studies in the labour field (accident prevention)	16	16	16
Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education	636	636	586
To support standards writing associations	10	10	10
Policy and communications			
Special research studies in the labour field (special research)	40	40	40
To support activities which contribute to Labour Canada's objectives	62	61	62
Grant to Commonwealth Trade Union Council	40	40	60
Grant to the Canadian Labour Market and Productivity Centre	5,000	5,000	
Labour Adjustment Income Support Program			
Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region	27,376	24,391	9,331
Injury compensation respecting Government Employees and Merchant Seamen			
Merchant Seamen compensation—Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school	14	9	10
	33,194	*30,203*	*10,115*
Contributions			
General labour services			
Contribution to the Canadian Labour Congress labour education programs	3,144	3,056	2,923
Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	998	996	764
Quality of working life projects	765	431	491
Atlantic Region Labour Education Centre	322	322	300
Summer Youth Employment Program	24	22	45
	5,253	*4,827*	*4,523*
	38,447	***35,030***	***14,638***
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY			
Grant			
Canadian Centre for Occupational Health and Safety	***4,803***	***4,803***	***4,537***
Total	43,250	39,833	19,175

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Department	Canada Labour Relations Board	Canada Post Corporation	Canadian Centre for Occupational Health and Safety	Total
(1) Salaries and wages	26,874 **26,189** *23,531*	3,563 **3,482** *3,068*			30,437 **29,671** *26,599*
(1) Other personnel costs	57,354 **42,589** *37,582*	512 **512** *481*			57,866 **43,101** *38,063*
(2) Transportation and communications	2,787 **2,564** *2,251*	584 **584** *546*			3,371 **3,148** *2,797*
(3) Information	1,221 **1,341** *677*	97 **97** *88*			1,318 **1,438** *765*
(4) Professional and special services	11,351 **9,701** *10,042*	459 **479** *326*			11,810 **10,180** *10,368*
(5) Rentals	318 **335** *227*	83 **83** *85*			401 **418** *312*
(6) Purchased repair and upkeep	109 **135** *111*	14 **14** *10*			123 **149** *121*
(7) Utilities, materials and supplies	783 **653** *803*	169 **169** *137*			952 **822** *940*
(9) Construction and acquisition of machinery and equipment	427 **521** *427*	6 **35** *20*			433 **556** *447*
(10) Grants, contributions and other transfer payments	38,447 **35,030** *14,638*			4,803 **4,803** *4,537*	43,250 **39,833** *19,175*
(12) All other expenditures	883 **1,254** *1,361*	17 **17** *16*	483,009 **483,009** *289,530*		483,909 **484,280** *290,907*
(1-12) Total	140,554 **120,312** *91,650*	5,504 **5,472** *4,777*	483,009 **483,009** *289,530*	4,803 **4,803** *4,537*	633,870 **613,596** *390,494*
(13) *Less:* revenues credited to the vote	31,100 **15,675** *18,500*				31,100 **15,675** *18,500*
Total net expenditures	109,454 **104,637** *73,150*	5,504 **5,472** *4,777*	483,009 **483,009** *289,530*	4,803 **4,803** *4,537*	602,770 **597,921** *371,994*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

	1983-84	1982-83
	$	$
DEPARTMENT		
Summary		
Non-Tax Revenue--		
Refunds of previous years' expenditure	8,382	13,247
Services and service fees	45	2,299
Proceeds from sales	30	6
Other non-tax revenue	89,092	19,282
Total	97,549	34,834

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	3,836	
Adjustment to prior year's Payables at Year End (PAYE)	4,546	
		8,382
Other non-tax revenue:		
Fines and penalties remitted by the courts as the result of prosecutions under the Canada Labour Code	18,546	
Pension plan credits remitted by Revenue Canada—Taxation	11,495	
Witness fees	10	
Funds transfer from the Labour Code Suspense Account due to lack of information which renders the task of locating individuals impossible	59,041	
		89,092

	1983-84	1982-83
	$	$
CANADA LABOUR RELATIONS BOARD		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	339	13,171
Proceeds from sales	3,438	136
Other non-tax revenue	5	96
Total	3,782	13,403

Appendix

Canadian Centre for Occupational Health and Safety

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY
AND
THE HONOURABLE ANDRÉ OUELLET, P.C., M.P.
MINISTER OF LABOUR

I have examined the balance sheet of the Canadian Centre for Occupational Health and Safety as at December 31, 1983 and the statements of operations and equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RAYMOND M. DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 1, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	$	$		$	$
Current			Current		
Cash	37,919	196,665	Accounts payable	272,191	305,371
Short-term deposits	1,706,250	1,340,933	Deferred parliamentary grant (Note 4)	1,200,750	1,134,250
Accounts receivable	4,482	11,315		1,472,941	1,439,621
Accrued interest receivable	28,862	44,413	Provision for employee termination benefits	48,000	
Prepaid expenses	19,674	8,070			
	1,797,187	1,601,396		1,520,941	1,439,621
Fixed (Note 3)	905,982	1,144,538			
			EQUITY OF CANADA		
			Equity at end of the year	1,182,228	1,306,313
	2,703,169	2,745,934		2,703,169	2,745,934

Approved by:

HON. MARTIN O'CONNELL
Chairman

GORDON ATHERLEY
President and Chief Executive Officer

KASH MANCHUK
Treasurer

Appendix—*Concluded*

Canadian Centre for Occupational Health and Safety—*Concluded*

STATEMENT OF OPERATIONS AND EQUITY FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Expenses		
Salaries, allowances and benefits	3,228,080	2,735,283
Rent	348,224	370,291
Depreciation and amortization	330,899	245,172
Printing and office expenses	192,100	306,028
Communications	146,394	131,165
Travel, relocation, recruiting and staff training	145,491	265,176
Professional and special services	129,175	180,928
Computer	79,083	233,435
Governors' honoraria and travel	87,091	66,846
Library	76,385	133,848
Xth World Congress, net	61,464	37,156
Equipment rental and minor purchases	55,625	31,343
Postage and freight	48,610	47,634
Seminars and meetings	36,465	45,780
Executive Board honoraria and travel	35,970	37,626
Loss on disposal of fixed assets	32,334	
	5,033,390	4,867,711
Interest and other income	172,805	318,779
Cost of operations	4,860,585	4,548,932
Parliamentary grant (Note 4)	4,736,500	4,960,500
Excess of parliamentary grant over cost of operations (cost of operations over parliamentary grant)	(124,085)	411,568
Equity at beginning of the year	1,306,313	894,745
Equity at end of the year	1,182,228	1,306,313

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Source of funds		
Parliamentary grant	4,736,500	4,960,500
Proceeds on disposal of fixed assets	20,276	
	4,756,776	4,960,500
Application of funds		
Cost of operations	4,860,585	4,548,932
Deduct: items not requiring an outlay of funds		
depreciation and amortization	(330,899)	(245,172)
provision for employee termination benefits	(48,000)	
loss on disposal of fixed assets	(32,334)	
	4,449,352	4,303,760
Additions to fixed assets	144,953	734,322
	4,594,305	5,038,082
Increase (decrease) in working capital	162,471	(77,582)
Working capital at beginning of the year	161,775	239,357
Working capital at end of the year	324,246	161,775

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1983

1. Authority and objectives

The Centre was established on October 1, 1978 under the Canadian Centre for Occupational Health and Safety Act. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers.

2. Significant accounting policies

Parliamentary grant

The Centre operates on a calendar year and receives an operating grant from Parliament on an April 1 to March 31 basis to coincide with the fiscal year of the Government. Accordingly, a quarter of the grant received in respect of the current fiscal year of the Government is deferred.

Fixed assets

Fixed assets are recorded at cost. Office furniture and all equipment are depreciated over their estimated useful lives of five years using the straight-line method. Leasehold improvements are amortized over the term of the lease.

Employee termination benefits and vacation pay

Employee termination benefits and earned vacation not taken at the end of the year are accounted for on the accrual basis.

3. Fixed assets

	1983			1982
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	$	$	$	$
Office furniture and equipment	443,867	210,795	233,072	316,676
Computer equipment	711,973	252,149	459,824	506,441
Leasehold improvements	437,963	224,877	213,086	321,421
	1,593,803	687,821	905,982	1,144,538

4. Parliamentary grant

	1983	1982
	$	$
Deferred from previous year	1,134,250	557,750
Received during year		
1981-82		1,000,000
1982-83		4,537,000
1983-84	4,803,000	
Deferred to following year	(1,200,750)	(1,134,250)
	4,736,500	4,960,500

5. Lease obligations

The future minimum lease payments under an operating lease which expires in 1986 are as follows:

	$
1984	126,500
1985	126,500
1986	42,167

6. Contingent liabilities

Two claims, alleging unlawful dismissal, have been brought against the Centre by previous employees. One of the claims has not been quantified and the other, together with interest and cost, amounts to approximately $190,000. In the opinion of management these claims are without merit. The losses, if any, which may result from the settlement of these matters cannot be determined at this time and, accordingly, no provision has been recorded in the accounts.

SECTION 15

1983-84
PUBLIC ACCOUNTS

National Defence

CONTENTS

	Page
Program's objective	15.3
Use of appropriations	15.4
Total cost of program—Budgetary	15.5
Program by activity—Budgetary	15.6
Grants and contributions	15.6
Budgetary expenditure by program and standard object	15.7
Revenue	15.7
Appendix	15.8

NATIONAL DEFENCE

Objective

DEFENCE SERVICES PROGRAM

—To ensure the security of Canada and to contribute to the maintenance of world peace.

Use of Appropriations

Vote	Program	
	DEFENCE SERVICES PROGRAM	
	Budgetary	
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $21,978,446,000 for the purposes of Votes 1, 5, 10 and 15 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that $14,406,863,000 will come due for payment in future years), authority to make payments from any of the said votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said votes	$ 5,248,893,000
	1c	16,019,273
	Transfer from TB Vote 10[1]	38,650,653
		5,303,562,926
	Less: transfer to Vote 5	90,000,000
5	Capital expenditures	$ 1,814,538,000
	5a	9,865,000
	5b To authorize the transfer of $90,000,000 from National Defence Vote 1, Appropriation Act No. 2, 1983-84 for the purposes of this Vote and to provide a further amount of	6,444,000
	5c To authorize the transfer of $14,000,000 from National Defence Vote 10, Appropriation Act No. 2, 1983-84 for the purposes of this Vote and to provide a further amount of	27,784,800
	Transfer from: Vote 1	90,000,000
	Vote 10	14,000,000
10	The grants listed in the Estimates, contributions for Emergency Preparedness purposes and contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with Section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	$ 164,341,519
	10c	1
		164,341,520
	Less: transfer to Vote 5	14,000,000
15	Defence Construction (1951) Limited—Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board	
Stat	Minister of National Defence—Salary and motor car allowance	
Stat	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan	
Stat	Military pensions	
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
	Total program—Budgetary	
	Non-budgetary	
L15	Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is $37,000,000. (Special Appropriation Act, 1963). (Gross)	
L16c	To increase from $26,000,000 to $60,000,000 the amount that may be outstanding at any time under the National Defence Working Capital Advance Account established by National Defence Vote L20b, Appropriation Act No. 1, 1976, for financing public interest and public fund advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens, additional amount required. (Net)	
	Total program—Non-budgetary	
	Total— Budgetary	
	Non-budgetary	

---

[1] Treasury Board Vote 10 employment initiatives.

[2] Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
5,213,562,926		5,213,562,926		5,213,562,926	5,207,366,297	6,196,629		4,732,315,538
1,962,631,800	(7,073,062)(2)	1,955,558,738		1,955,558,738	1,973,230,487	(17,671,749)		1,533,099,852
150,341,520		150,341,520		150,341,520	140,271,747	10,069,773		153,342,909
12,885,000		12,885,000		12,885,000	12,885,000			11,670,833
39,100	1,875	40,975		40,975	40,975			38,725
14,952	2,261	17,213		17,213	17,213			15,419
509,810,000	482,019	510,292,019		510,292,019	510,292,019			444,314,207
114,452,530	12,934,002	127,386,532		127,386,532	127,386,532			117,166,920
	750,553	750,553		750,553	750,553			
7,963,737,828	***7,097,648***	***7,970,835,476***		***7,970,835,476***	***7,972,240,823***	***(1,405,347)***		***6,991,964,403***
			13,086,217	13,086,217			13,086,217	
34,000,000	2,148,870	36,148,870		36,148,870	1,474,534		34,674,336	
34,000,000	***2,148,870***	***36,148,870***	***13,086,217***	***49,235,087***	***1,474,534***		***47,760,553***	
7,963,737,828	7,097,648	7,970,835,476		7,970,835,476	7,972,240,823	(1,405,347)		6,991,964,403
34,000,000	2,148,870	36,148,870	13,086,217	49,235,087	1,474,534		47,760,553	

Total Cost of Program—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of program
DEFENCE SERVICES	1983-84	7,972,241	24,717	456,712	31,022	61,409	8,496,667
	1982-83	6,991,964	39,502	436,499	31,022	58,270	7,478,253

Program by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEFENCE SERVICES PROGRAM								
Land and tactical air forces	1,517,207	1,513,833	984,892	990,562			2,502,099	2,504,395
Maritime forces	1,173,897	1,167,032	376,844	381,610			1,550,741	1,548,642
Air defence forces	509,427	508,374	377,560	380,833			886,987	889,207
Military support forces	764,141	759,969	59,000	59,197			823,141	819,166
Military training services	725,380	723,510	90,465	90,769			815,845	814,279
Scientific, engineering and supply services	454,055	455,090	66,865	67,090			520,920	522,180
Policy direction, operational command and management services	406,821	404,083	3,933	3,946	150,359	140,289	561,113	548,318
Military pensions, pension contributions and other benefits	296,028	296,028			214,264	214,264	510,292	510,292
Contributions to employee benefit plans (civilian)	127,386	127,386					127,386	127,386
	5,974,342	5,955,305	1,959,559	1,974,007	364,623	354,553	8,298,524	8,283,865
Less: revenues credited to the vote	323,689	310,847	4,000	777			327,689	311,624
	5,650,653	5,644,458	1,955,559	1,973,230	364,623	354,553	7,970,835	7,972,241
Less: receipts credited to revenue	24,000	24,717					24,000	24,717
Add: accommodation provided without charge by this department	456,712	456,712					456,712	456,712
accommodation provided without charge by Public Works	31,022	31,022					31,022	31,022
other services provided without charge by other departments	61,409	61,409					61,409	61,409
Total cost of program	6,175,796	6,168,884	1,955,559	1,973,230	364,623	354,553	8,495,978	8,496,667

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEFENCE SERVICES PROGRAM			
Grants			
Policy direction, operational command and management services			
Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)	17	17	15
Civil pensions and annuities:			
Mrs Eleanor F Nixon	1	1	1
Mr R P Thompson	10	9	8
Conference of Defence Associations	148	148	140
Army Cadet League of Canada	116	116	110
Air Cadet League of Canada	116	116	110
Navy League of Canada	116	116	109
Royal Canadian Naval Association	9	9	8
Naval Officers Association	24	24	22
Royal Canadian Air Force Association	31	31	30
Royal Canadian Navy Benevolent Fund	10	10	9
Royal Canadian Air Force Benevolent Fund	11	11	10
Canadian Forces Personnel Assistance Fund	10	10	10
Rifle associations	156	151	147
Military and united services institutes	28	28	18
Canadian universities—Military studies	586	583	532
Canadian Institute of Strategic Studies	50	50	50
Research fellowships—Emergency planning	60	27	
International Institute of Strategic Studies	50	50	
Grant to University of Guelph Conference	10	10	
	1,559	*1,517*	*1,329*
Contributions			
Policy direction, operational command and management services			
NATO military budgets and agencies	27,830	30,632	14,644
NATO infrastructure (capital expenditures)	49,500	50,686	45,508
NATO airborne early warning and control system (capital expenditures)	58,200	45,733	84,509
Mutual aid	5,305	7,337	4,486
Contributions to provinces and territories for Emergency Preparedness purposes	6,165	3,071	2,882
Contributions to provinces and municipalities for capital assistance projects	1,800	1,313	
Military pensions, pension contributions and other benefits			
Payments under Parts I-IV of the Defence Services Pension Continuation Act	7,023	7,023	7,299
Payments under the Supplementary Retirement Benefits Act	207,241	207,241	178,020
	363,064	*353,036*	*337,348*
Total	364,623	354,553	338,677

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

	STANDARD OBJECT	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
(1)	Salaries and wages	946,536	931,628	834,931
(1)	Other personnel costs	142,410	142,670	154,989
(1)	Pay of the Forces	2,194,731	2,193,848	2,019,756
(1)	Other military personnel costs	116,100	146,354	137,236
(1)	Government contribution to military pension funds	296,028	296,028	258,995
(2)	Transportation and communications	311,080	310,299	263,377
(3)	Information	18,199	17,268	19,204
(4)	Professional and special services	303,500	302,486	287,320
(5)	Rentals	48,711	47,362	48,253
(6)	Purchased repair and upkeep	449,511	448,392	413,520
(7)	Utilities, materials and supplies	1,190,450	1,170,922	1,028,402
(8)	Construction and acquisition of land, buildings and works	108,089	100,480	112,377
(9)	Construction and acquisition of machinery and equipment	1,776,677	1,793,840	1,353,988
(10)	Grants, contributions and other transfer payments	364,623	354,553	338,677
(12)	All other expenditures	31,879	27,735	25,302
(1-12)	Total	8,298,524	8,283,865	7,296,327
(13)	*Less*: revenues credited to the vote	327,689	311,624	304,363
	Total net expenditures	7,970,835	7,972,241	6,991,964

Revenue

	1983-84	1982-83
	$	$
Summary		
Non-Tax Revenue—		
Return on investments	952,814	861,442
Refunds of previous years' expenditure	7,944,447	8,207,424
Other non-tax revenue	15,819,658	30,433,529
Total	24,716,919	39,502,395

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
Miscellaneous—		
Canadian Forces housing projects—		
Interest	883,682	
Other accounts—		
Interest on loans to employees posted abroad	69,132	
		952,814
Refunds of previous years' expenditure:		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts		7,944,447
Other non-tax revenue:		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided		15,819,658

Appendix

National Defence Working Capital Advance

Imprest Accounts, Standing Advances and Authorized Loans

(Authorized by Vote L20b, Appropriation Act No. 1, 1976, effective 1 April 1976, as amended by Vote L16c, Appropriation Act No. 4, 1984)

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983	LIABILITIES	1984	1983
	$	$		$	$
Advances (including standing advances):			Working capital advance	25,325,664	23,851,129
Working capital imprests and Canadian Forces Europe	16,548,174	14,620,154			
Working capital funds	2,802,151	3,197,737			
Standing/petty cash advances		866,974			
Canadian Government services, Lahr, Germany	112,600	1,294,389			
Headquarters controlled advances	1,570,734	1,574,488			
Defence Research Establishments and Emergency Planning Canada	99,239	74,495			
Military Foreign Service Regulations—Posting loans	2,007,446	786,103			
Military Foreign Service Regulations—Furniture advances	2,185,320	1,436,789			
	25,325,664	23,851,129		25,325,664	23,851,129

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Advances as at beginning of year	23,851,129	25,087,286
Advances issued	174,685,211	120,179,936
	198,536,340	145,267,222
Advances settled	173,210,676	121,416,093
Balance at March 31, 1984	25,325,664	23,851,129

Note: During 1983-84, posting loans yielded interest amounting to $69,132 which was credited to Non-Tax Revenue—Return on investments.

SECTION 16

1983-84
PUBLIC ACCOUNTS

National Health and Welfare

Department
Medical Research Council

CONTENTS

	Page
Programs' objectives	16.3
Use of appropriations	16.4
Total cost of programs—Budgetary	16.9
Programs by activity—Budgetary	16.10
Grants and contributions	16.12
Budgetary expenditure by program and standard object	16.15
Revenue	16.16
Appendices	16.17

NATIONAL HEALTH AND WELFARE

Department

Objectives

DEPARTMENTAL ADMINISTRATION PROGRAM

—To provide direction, planning, policy development, advisory and administrative support services to the Department.

HEALTH AND SOCIAL SERVICES PROGRAM

—To develop, promote and support measures designed to preserve and improve the health and social well-being of Canadians.

MEDICAL SERVICES PROGRAM

—To protect and enhance the health of those Canadians whose care, by legislation or custom, is the responsibility of the Department.

HEALTH PROTECTION PROGRAM

—To reduce illness and untimely death of Canadians associated with hazards in the environment, both man-made and natural.

INCOME SECURITY PROGRAM

—To maintain and improve the income security of the people of Canada.

FITNESS AND AMATEUR SPORT PROGRAM

—To raise the fitness level of Canadians and to improve their participation in physical recreation and amateur sport.

XV OLYMPIC WINTER GAMES PROGRAM

—To support the successful planning and staging of the XV Olympic Winter Games so that they will be a matter of national pride, and optimize economic, athletic and cultural benefits before, during and after the Games.

Medical Research Council

Objective

—To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

Use of Appropriations

Vote	Program		
	DEPARTMENT		
	DEPARTMENTAL ADMINISTRATION PROGRAM		
	Budgetary		
1	Program expenditures, the grants listed in the Estimates and contributions including recoverable expenditures on behalf of the Canada Pension Plan		$ 36,714,000
	1b		1,557,000
	1c To authorize the transfer of $766,999 from National Health and Welfare Vote 45, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from: Vote 45		766,999
	TB Vote 10(1)		17,952
	TB Vote 30(1)		471,000
Stat	Minister of National Health and Welfare—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	HEALTH AND SOCIAL SERVICES PROGRAM		
	Budgetary		
5	Operating expenditures		$ 34,283,000
	Transfer from TB Vote 10(1)		27,863
			34,310,863
	Less: transfer to Vote 10		1,133,000
10	The grants listed in the Estimates and contributions; payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being contributions towards the cost of services provided in the provinces to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities and under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under the child welfare law of the province; payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being to replace Canada Assistance Plan revenues lost by the provinces due to the operation of universal nursing home care benefit programs		$ 110,040,000
	10b		4,262,000
	10c To authorize the transfer of $1,133,000 from National Health and Welfare Vote 5, $5,176,000 from National Health and Welfare Vote 15 and $2,616,000 from National Health and Welfare Vote 45, Appropriation Act No. 2, 1983-84 for the purposes of this Vote; and to provide further amount of		31,165,621
	Transfer from: Vote 5		1,133,000
	Vote 15		5,176,000
	Vote 45		2,616,000
	TB Vote 10(1)		202,678
Stat	Contributions to provinces and territories for hospital insurance, medical care, and extended health care services under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977		
Stat	Canada Assistance Plan—Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 including residual payments under the Unemployment Assistance Act		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
	MEDICAL SERVICES PROGRAM		
	Budgetary		
15	Operating expenditures and contributions		$ 306,547,000
	15b To authorize the transfer of $1,594,000 from National Health and Welfare Vote 20, Appropriation Act No. 2, 1983-84 for the purposes of this Vote and to provide a further amount of		2,953,882
	Transfer from: Vote 20		1,594,000
	TB Vote 10(1)		730,975
			311,825,857
	Less: transfer to Vote 10		5,176,000
20	Capital expenditures		$ 29,458,000
	Less transfer to: Vote 15	$ 1,594,000	
	Vote 25	2,500,000	4,094,000
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
39,526,952		39,526,952		39,526,952	37,786,175	1,740,777		35,077,223
39,100	1,875	40,975		40,975	40,975			38,725
3,476,000	393.000	3,869,000		3,869,000	3,869,000			3,660,900
43,042,052	***394,875***	***43,436,927***		***43,436,927***	***41,696,150***	***1,740,777***		***38,776,848***
33,177,863		33,177,863		33,177,863	32,550,733	627,130		30,228,711
154,595,299	(13,961,281)(2)	140,634,018		140,634,018	134,973,825	5,660,193		133,896,866
5,640,400,000	(76,711,000)	5,563,689,000		5,563,689,000	5,563,689,000			4,060,103,000
3,347,200,000	(59,599,008)	3,287,600,992		3,287,600,992	3,287,600,992			2,832,307,721
2,514,000	284,000	2,798,000		2,798,000	2,798,000			2,458,700
	808	808		808	808			
9,177,887,162	***(149,986,481)***	***9,027,900,681***		***9,027,900,681***	***9,021,613,358***	***6,287,323***		***7,058,994,998***
306,649,857		306,649,857		306,649,857	292,107,399	14,542,458		252,557,714
25,364,000		25,364,000		25,364,000	23,984,641	1,379,359		19,530,745
12,995,000	1,469,000	14,464,000		14,464,000	14,464,000			12,526,700
	286	286		286	286			1,306
345,008,857	***1,469,286***	***346,478,143***		***346,478,143***	***330,556,326***	***15,921,817***		***284,616,465***

Use of Appropriations—*Continued*

Vote	Program		
	HEALTH PROTECTION PROGRAM		
	Budgetary		
25	Operating expenditures, the grants listed in the Estimates		$ 84,794,000
	25b		885,000
	25c To authorize the transfer of $2,500,000 from National Health and Welfare Vote 20 and $128,999 from National Health and Welfare Vote 30, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from: Vote 20		2,500,000
	Vote 30		128,999
	TB Vote 10(1)		25,343
30	Capital expenditures		$ 8,942,000
	30b		905,900
			9,847,900
	Less: transfer to Vote 25		128,999
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
	INCOME SECURITY PROGRAM		
	Budgetary		
35	Program expenditures, including recoverable expenditures on behalf of the Canada Pension Plan		$ 54,737,000
	35b		3,893,000
	Transfer from TB Vote 10(1)		338,117
Stat	Family allowances payments (Family Allowances Act)		
Stat	Old age security payments (Old Age Security Act)		
Stat	Guaranteed income supplement payments (Old Age Security Act)		
Stat	Spouse's allowance payments (Old Age Security Act)		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
	FITNESS AND AMATEUR SPORT PROGRAM		
	Budgetary		
40	Operating expenditures		$ 7,429,000
	40c To authorize the transfer of $604,999 from National Health and Welfare Vote 45, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from: Vote 45		604,999
	TB Vote 10(1)		6,732
45	Contributions, and authority to make payments out of the Consolidated Revenue Fund and to charge said payments to the National Lottery Account, for the purpose of physical fitness, amateur sport and recreation programs in accordance with terms and conditions prescribed by order of the Governor in Council, the aggregate of said payments and payments made pursuant to paragraph (d) of Treasury Board Vote L27a, Appropriation Act No. 4, 1976, not to exceed at any time 5 percent of the aggregate of the amounts credited to the National Lottery Account		$ 46,990,000
	45b		7,862,750
	Transfer from TB Vote 10(1)		73,451
			54,926,201
	Less transfer to: Vote 1	$ 766,999	
	Vote 10	2,616,000	
	Vote 40	604,999	3,987,998
Stat	Contributions to employee benefit plans		
Stat	Canadian Sports Pool Corporation—Payment to the Canadian Sports Pool Corporation pursuant to Section 19 of the Athletic Contests and Events Pools Act		
	Total program—Budgetary		
	Non-budgetary		
Stat	Canadian Sports Pool Corporation—The Athletic Contests and Events Pools Act, (1983). The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate of the amounts loaned and outstanding at any time shall not exceed $20,000,000. (Net)		
	XV OLYMPIC WINTER GAMES PROGRAM		
	Budgetary		
46c	Capital expenditures		
47c	Contributions		
	Total program—Budgetary		
	Subtotal—Budgetary		
	Non-budgetary		

Appropriations					Used in the current year	Balances		Used in the previous year
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
88,333,343		88,333,343		88,333,343	87,214,570	1,118,773		79,910,916
9,718,901		9,718,901		9,718,901	9,303,628	415,273		7,053,472
8,122,000	918,000	9,040,000		9,040,000	9,040,000			8,229,800
	181,741	181,741		181,741	181,741			59,832
106,174,244	*1,099,741*	*107,273,985*		*107,273,985*	*105,739,939*	*1,534,046*		*95,254,020*
58,968,117		58,968,117		58,968,117	60,596,021	(1,627,904)		47,292,410
2,327,000,000	(427,628)	2,326,572,372		2,326,572,372	2,326,572,372			2,230,594,798
7,657,000,000	(8,040,776)	7,648,959,224		7,648,959,224	7,648,959,224(3)			7,005,301,834(3)
2,550,000,000	(25,550,256)	2,524,449,744		2,524,449,744	2,524,449,744(3)			2,416,263,142(3)
236,000,000	(3,086,305)	232,913,695		232,913,695	232,913,695(3)			221,468,535(3)
8,725,000	986,000	9,711,000		9,711,000	9,711,000			9,171,000
	743	743		743	743			
12,837,693,117	*(36,118,222)*	*12,801,574,895*		*12,801,574,895*	*12,803,202,799*	*(1,627,904)*		*11,930,091,719*
8,040,732		8,040,732		8,040,732	7,776,636	264,096		7,055,810
50,938,203		50,938,203		50,938,203	50,501,270	436,933		51,811,569
529,000	60,000	589,000		589,000	589,000			560,800
10,500,000		10,500,000		10,500,000	10,500,000			
70,007,935	*60,000*	*70,067,935*		*70,067,935*	*69,366,906*	*701,029*		*59,428,179*
	20,000,000	*20,000,000*		*20,000,000*			*20,000,000*	
16,200,000		16,200,000		16,200,000	15,248,000	952,000		
26,200,000		26,200,000		26,200,000	26,200,000			
42,400,000		*42,400,000*		*42,400,000*	*41,448,000*	*952,000*		
22,622,213,367	(183,080,801)	22,439,132,566		22,439,132,566	22,413,623,478	25,509,088		19,467,162,229
	20,000,000	20,000,000		20,000,000			20,000,000	

Use of Appropriations—*Concluded*

Vote	Program	
	MEDICAL RESEARCH COUNCIL	
	Budgetary	
50	Operating expenditures	$ 2,955,000
	50b	250,000
55	The grants listed in the Estimates	$ 117,563,000
	55b	19,750,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	
	Non-budgetary	

---

(1) Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

(3) The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
3,205,000		3,205,000		3,205,000	2,843,175	361,825		2,231,451
137,313,000		137,313,000		137,313,000	137,312,986	14		110,907,976
254,000	29,000	283,000		283,000	283,000			165,900
140,772,000	***29,000***	***140,801,000***		***140,801,000***	***140,439,161***	***361,839***		***113,305,327***
22,762,985,367	(183,051,801)	22,579,933,566		22,579,933,566	22,554,062,639	25,870,927		19,580,467,556
	20,000,000	20,000,000		20,000,000			20,000,000	

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
DEPARTMENTAL ADMINISTRATION	1983-84	41,696	230		3,978	733	46,177
	1982-83	38,777	17		2,732	644	42,136
HEALTH AND SOCIAL SERVICES	1983-84	9,021,614	631		1,830	496	9,023,309
	1982-83	7,058,995	6,193		1,411	416	7,054,629
MEDICAL SERVICES	1983-84	330,556	44,647	5,904	7,887	3,101	302,801
	1982-83	284,616	27,544	5,397	6,876	2,819	272,164
HEALTH PROTECTION	1983-84	105,740	6,210	1,009	12,365	1,681	114,585
	1982-83	95,254	6,182	917	10,591	1,451	102,031
INCOME SECURITY	1983-84	12,803,203	34		5,516	29,963	12,838,648
	1982-83	11,930,092	20		5,907	30,451	11,966,430
FITNESS AND AMATEUR SPORT	1983-84	69,367	34,133		667	107	36,008
	1982-83	59,428	32,337		343	111	27,545
XV OLYMPIC WINTER GAMES	1983-84	41,448					41,448
	1982-83						
	1983-84	22,413,624	85,885	6,913	32,243	36,081	22,402,976
	1982-83	19,467,162	72,293	6,314	27,860	35,892	19,464,935
MEDICAL RESEARCH COUNCIL	1983-84	140,439	128		220	42	140,573
	1982-83	113,305	91		158	32	113,404
Total	1983-84	22,554,063	86,013	6,913	32,463	36,123	22,543,549
	1982-83	19,580,467	72,384	6,314	28,018	35,924	19,578,339

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION PROGRAM								
Departmental executive	10,439	10,325	141	214	5	5	10,585	10,544
Policy, planning and information	7,966	7,184	3	94	2,475	2,475	10,444	9,753
Intergovernmental and international affairs	1,675	1,452	5	22	303	303	1,983	1,777
Administrative support	22,085	21,026	86	272			22,171	21,298
	42,165	39,987	235	602	2,783	2,783	45,183	43,372
Less: revenues credited to the vote	1,746	1,676					1,746	1,676
	40,419	38,311	235	602	2,783	2,783	43,437	41,696
Less: receipts credited to revenue	230	230					230	230
Add: accommodation provided without charge by Public Works	3,978	3,978					3,978	3,978
other services provided without charge by other departments	733	733					733	733
Total cost of program	44,900	42,792	235	602	2,783	2,783	47,918	46,177
HEALTH AND SOCIAL SERVICES PROGRAM								
Program administration	5,190	4,821	27	97	53	53	5,270	4,971
Health promotion	12,500	12,012		51	19,990	19,988	32,490	32,051
Health services	7,244	7,299		46	5,567,910	5,567,899	5,575,154	5,575,244
Social services development	3,468	3,273	3	29	6,231	6,108	9,702	9,410
Canada Assistance Plan	3,760	3,856	6	10	3,385,006	3,379,483	3,388,772	3,383,349
New Horizons	3,775	3,835	4	21	12,734	12,733	16,513	16,589
	35,937	35,096	40	254	8,991,924	8,986,264	9,027,901	9,021,614
Less: receipts credited to revenue	631	631					631	631
Add accommodation provided without charge by Public Works	1,830	1,830					1,830	1,830
other services provided without charge by other departments	496	496					496	496
Total cost of program	37,632	36,791	40	254	8,991,924	8,986,264	9,029,596	9,023,309
MEDICAL SERVICES PROGRAM								
Program administration	8,312	10,526	460	524			8,772	11,050
Indian health services	160,773	157,250	11,222	11,599	55,065	47,168	227,060	216,017
Northern health services	65,128	60,862	13,238	11,103	6,812	5,826	85,178	77,791
Civil aviation medicine	2,348	2,529	252	279			2,600	2,808
Public service health	9,648	11,743	75	376			9,723	12,119
Immigration medical services	5,937	4,854	13				5,950	4,854
Quarantine and regulatory services	1,985	881		1			1,985	882
Prosthetic services	2,641	2,417	61	61	225	225	2,927	2,703
Emergency services	2,240	2,290	43	42			2,283	2,332
	259,012	253,352	25,364	23,985	62,102	53,219	346,478	330,556
Less: receipts credited to revenue	44,647	44,647					44,647	44,647
Add: accommodation provided without charge by this department	5,904	5,904					5,904	5,904
accommodation provided without charge by Public Works	7,887	7,887					7,887	7,887
other services provided without charge by other departments	3,101	3,101					3,101	3,101
Total cost of program	231,257	225,597	25,364	23,985	62,102	53,219	318,723	302,801
HEALTH PROTECTION PROGRAM								
Program administration	8,908	9,953	322	610			9,230	10,563
Food quality and hazards	26,353	26,092	4,324	3,727	25	15	30,702	29,834
Drug quality and hazards	36,051	34,795	2,442	2,264			38,493	37,059
Environmental quality and hazards	15,663	15,167	1,817	1,944	808	807	18,288	17,918
Laboratory health surveillance	9,738	9,599	814	759	9	8	10,561	10,366
	96,713	95,606	9,719	9,304	842	830	107,274	105,740
Less: receipts credited to revenue	6,210	6,210					6,210	6,210
Add: accommodation provided without charge by this department	1,009	1,009					1,009	1,009
accommodation provided without charge by Public Works	12,365	12,365					12,365	12,365
other services provided without charge by other departments	1,681	1,681					1,681	1,681
Total cost of program	105,558	104,451	9,719	9,304	842	830	116,119	114,585

Programs by Activity—Budgetary—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures
INCOME SECURITY PROGRAM								
Program administration	5,733	7,166	15	67			5,748	7,233
Canada Pension Plan	28,159	28,737	128	197			28,287	28,934
Family allowances	23,717	19,508	112	212	2,326,910	2,326,898	2,350,739	2,346,618
Old age security	40,587	38,455	188	417	10,406,323	10,406,323	10,447,098	10,445,195
	98,196	93,866	443	893	12,733,233	12,733,221	12,831,872	12,827,980
Less: revenues credited to the vote	30,297	24,553		224			30,297	24,777
	67,899	69,313	443	669	12,733,233	12,733,221	12,801,575	12,803,203
Less: receipts credited to revenue	34	34					34	34
Add: accommodation provided without charge by Public Works	5,516	5,516					5,516	5,516
other services provided without charge by other departments	29,963	29,963					29,963	29,963
Total cost of program	103,344	104,758	443	669	12,733,233	12,733,221	12,837,020	12,838,648
FITNESS AND AMATEUR SPORT PROGRAM								
Program administration	8,583	8,212	47	154	803	803	9,433	9,169
Amateur sport	10,500	10,500			42,861	42,550	53,361	53,050
Fitness					7,274	7,148	7,274	7,148
	19,083	18,712	47	154	50,938	50,501	70,068	69,367
Less: receipts credited to revenue	34,133	34,133					34,133	34,133
Add: accommodation provided without charge by Public Works	667	667					667	667
other services provided without charge by other departments	107	107					107	107
Total cost of program	(14,276)	(14,647)	47	154	50,938	50,501	36,709	36,008
XV OLYMPIC WINTER GAMES PROGRAM								
XV Olympic Winter Games			16,200	15,248	26,200	26,200	42,400	41,448
MEDICAL RESEARCH COUNCIL								
Administration	3,401	2,909	87	217			3,488	3,126
Grants and scholarships					137,313	137,313	137,313	137,313
	3,401	2,909	87	217	137,313	137,313	140,801	140,439
Less: receipts credited to revenue						128		128
Add: accommodation provided without charge by Public Works	220	220					220	220
other services provided without charge by other departments	42	42					42	42
Total cost of program	3,663	3,171	87	217	137,313	137,185	141,063	140,573

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
DEPARTMENTAL ADMINISTRATION PROGRAM			
Grants			
Departmental executive			
Grants to voluntary health and social services organizations under the Thérèse Casgrain Award	5	5	
Policy, planning and information			
Grant to the Institute for Social and Economic Research at the University of Manitoba	205	205	185
Intergovernmental and international affairs			
Grant to the United Nations Fund for Drug Abuse Control	303	303	275
	513	*513*	*460*
Contributions			
Policy, planning and information			
Contributions to provinces and territories for the purpose of developing and implementing welfare information systems	*2,270*	*2,270*	*2,420*
	2,783	***2,783***	***2,880***
HEALTH AND SOCIAL SERVICES PROGRAM			
Grants			
Health services			
Grants to national voluntary health organizations to assist with the operating costs of national offices	2,793	2,793	442
Family planning—Grants to assist in the development of provincial, municipal and voluntary services and for specific projects in this area	174	174	1,099
Grant to the University of British Columbia for the acquisition and development of high technology diagnostic equipment and systems	1,000	1,000	
Social services development			
Grants to national voluntary social service organizations to assist with the operating costs of national offices	2,536	2,532	1,659
	6,503	*6,499*	*3,200*
Contributions			
Program administration			
Contributions to organizations for the summer employment of and summer activities for students	53	53	44
Health promotion			
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	16,044	16,044	14,092
Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	3,807	3,805	3,668
Contributions to organizations for New Employment Expansion and Development (NEED) Program	139	139	
Health services			
Contributions to provinces and territories under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977:			
Hospital Insurance Program	3,439,861	3,439,861	2,406,387
Medical Care Program	1,184,342	1,184,342	828,518
Extended Health Care Services Program	939,486	939,486	825,198
Contributions to individuals, groups, and organizations for public workshops on health related issues	244	233	
Contributions to organizations for the summer employment of and summer activities for students	10	10	
Social services development			
Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services	3,695	3,577	3,115
Expenditures not required for the current year			275
Canada Assistance Plan			
Canada Assistance Plan—Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 including residual payments under the Unemployment Assistance Act	3,287,601	3,287,601	2,832,307
Vocational rehabilitation of disabled persons—Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder including undischarged commitments under previous agreements	67,809	67,508	55,554
Services to young offenders in the provinces of New Brunswick, Quebec, Ontario, British Columbia and the Yukon Territory—Payments in accordance with agreements, toward the cost of services provided to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities and young offenders under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under the child welfare law of the province	29,521	24,333	41,205
Vocational rehabilitation research—Contributions to provincial and municipal governments, to universities, corporations, associations and individuals for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act	75	40	10
New Horizons			
Contributions to groups of retired senior citizens towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community	12,734	12,733	12,734
	8,985,421	*8,979,765*	*7,023,107*
	8,991,924	***8,986,264***	***7,026,307***

Grants and Contributions—*Continued*

(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
MEDICAL SERVICES PROGRAM			
Contributions			
Indian health services			
Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	6,803	5,371	4,295
Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities	923	923	850
Contributions to Indian bands and Indian and Inuit associations or groups or local governments for community health representatives, medical transportation, health care professionals, promotion and support services	19,428	18,091	14,969
Contributions to Indian bands and Indian and Inuit associations or groups or local governments under the National Native Alcohol and Drug Abuse Program	25,138	20,013	11,362
Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	950	950	950
Contributions to the Indian bands or organizations of Alberta towards the cost of capital construction	1,250	1,250	524
Contributions to organizations for the summer employment of and summer activities for students	310	296	297
Contributions to organizations for New Employment Expansion and Development (NEED) Program	291	274	
Northern health services			
Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	158	17	
Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	77	66	77
Contributions to Indian bands and Indian and Inuit associations or groups or local governments under the National Native Alcohol and Drug Abuse Program	2,277	1,892	1,351
Contributions to Indian bands and Indian and Inuit associations or groups or local governments for community health representatives, medical transportation, health care professionals, promotion and support services	171	109	75
Contributions to the Government of the Northwest Territories for the transfer of the operational and administrative control of the Frobisher Bay General Hospital	4,076	3,736	996
Contributions to organizations for the summer employment of and summer activities for students	25	6	7
Prosthetic services			
Contributions to the Province of Alberta for the transfer of prosthetic services	225	225	
Expenditures not required for the current year			1,995
	62,102	*53,219*	*37,748*
HEALTH PROTECTION PROGRAM			
Grants			
Food quality and hazards			
National Food Distribution Centre	15	15	15
Environmental quality and hazards			
Grant to the World Health Organization	150	150	
International Agency for Research on Cancer	653	652	
International Commission on Radiological Protection	5	5	5
	823	*822*	*20*
Contributions			
Food quality and hazards			
Contribution to the Eighth International Conference on Nitroso Compounds	10		
Environmental quality and hazards			
Expenditures not required for the current year			960
Laboratory health surveillance			
Contributions to organizations for the summer employment of and summer activities for students	9	8	20
	19	*8*	*980*
	842	*830*	*1,000*
INCOME SECURITY PROGRAM			
Grants			
Family allowances			
Family allowances payments	2,326,572	2,326,572	2,230,595
Old age security			
Old age security payments	7,648,959	7,648,959	7,005,302
Guaranteed income supplement payments	2,524,450	2,524,450	2,416,263
Spouse's allowance payments	232,914	232,914	221,468
	12,732,895	*12,732,895*	*11,873,628*
Contributions			
Family allowances			
Contributions to organizations for New Employment Expansion and Development (NEED) Program	*338*	*326*	
	12,733,233	*12,733,221*	*11,873,628*

Grants and Contributions—*Concluded*

(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
FITNESS AND AMATEUR SPORT PROGRAM			
Grant			
Amateur sport			
Expenditures not required for the current year			*5,000*
Contributions			
Program administration			
Payments in accordance with agreements with sponsoring organizations for Employment Initiatives Projects	803	803	1,413
Amateur sport			
Contributions towards the administrative and project costs of national amateur sport organizations to assist in the promotion and development of amateur sport for Canadians	29,538	29,449	17,870
Contributions to the National Sport and Recreation Centre Inc. towards the costs of services provided to resident and non-resident organizations	4,175	4,125	3,750
Contributions towards the academic, living and training expenses of outstanding amateur athletes	3,672	3,662	3,232
Payments, in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada	5,403	5,241	8,100
Contributions to organizations for the summer employment of and summer activities for students	8	8	13
Contributions to organizations for New Employment Expansion and Development (NEED) Program	65	65	
Expenditures not required for the current year			6,027
Fitness			
Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians	6,479	6,353	5,632
Contribution to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population	795	795	775
	50,938	*50,501*	*46,812*
	50,938	*50,501*	*51,812*
XV OLYMPIC WINTER GAMES PROGRAM			
Contribution			
XV Olympic Winter Games			
Payment towards operating and capital expenses to enable the Government of Canada to meet its objectives for the planning and staging of the XV Olympic Winter Games to be held in Calgary in 1988	*26,200*	*26,200*	
	21,868,022	21,853,018	18,993,375
MEDICAL RESEARCH COUNCIL			
Grants			
Grants and scholarships			
Grants and scholarships in aid of research	*137,313*	*137,313*	*110,908*
Total	22,005,335	21,990,331	19,104,283

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Departmental Administration Program	Health and Social Services Program	Medical Services Program	Health Protection Program	Income Security Program	Fitness and Amateur Sport Program	XV Olympic Winter Games Program	Subtotal	Medical Research Council	Total
(1) Salaries and wages	28,120 **27,156** *23,981*	18,480 **18,309** *17,591*	93,384 **90,203** *86,143*	62,533 **61,799** *56,583*	69,625 **67,746** *62,930*	4,382 **4,220** *3,383*		276,524 **269,433** *250,611*	1,950 **1,697** *1,257*	278,474 **271,130** *251,868*
(1) Other personnel costs	3,887 **3,930** *3,712*	2,798 **2,825** *2,479*	22,824 **23,154** *21,706*	9,040 **9,106** *8,337*	10,239 **10,420** *9,784*	589 **591** *561*		49,377 **50,026** *46,579*	283 **283** *166*	49,660 **50,309** *46,745*
(2) Transportation and communications	3,120 **2,664** *2,345*	3,610 **3,235** *3,321*	45,551 **41,500** *35,127*	3,529 **3,692** *3,449*	7,461 **6,912** *6,762*	1,191 **1,082** *1,011*		64,462 **59,085** *52,015*	387 **458** *415*	64,849 **59,543** *52,430*
(3) Information	1,009 **582** *686*	5,155 **4,839** *4,381*	213 **354** *178*	334 **255** *258*	1,520 **1,731** *1,500*	801 **687** *444*		9,032 **8,448** *7,447*	103 **64** *83*	9,135 **8,512** *7,530*
(4) Professional and special services	3,169 **2,950** *3,133*	5,163 **4,911** *3,892*	47,507 **46,554** *39,097*	12,403 **11,509** *11,036*	5,982 **4,071** *3,249*	1,110 **1,117** *1,532*		75,334 **71,112** *61,939*	387 **192** *211*	75,721 **71,304** *62,150*
(5) Rentals	418 **314** *236*	163 **70** *53*	2,171 **2,356** *2,417*	534 **505** *322*	593 **500** *535*	63 **50** *31*		3,942 **3,795** *3,594*	44 **16** *22*	3,986 **3,811** *3,616*
(6) Purchased repair and upkeep	809 **757** *740*	34 **30** *30*	1,316 **2,006** *1,495*	2,237 **2,315** *1,924*	153 **213** *184*	50 **102** *142*		4,599 **5,423** *4,515*	81 **36** *75*	4,680 **5,459** *4,590*
(7) Utilities, materials and supplies	1,560 **1,597** *1,504*	496 **848** *747*	45,448 **47,101** *41,055*	5,912 **6,104** *5,727*	2,316 **2,225** *2,129*	397 **360** *473*		56,129 **58,235** *51,635*	166 **163** *153*	56,295 **58,398** *51,788*
(8) Construction and acquisition of land, buildings and works			23,142 **16,405** *13,158*	2,505 **2,134** *7*			16,200 **15,248**	41,847 **33,787** *13,165*		41,847 **33,787** *13,165*
(9) Construction and acquisition of machinery and equipment	235 **602** *983*	40 **254** *164*	2,222 **7,580** *6,373*	7,214 **7,170** *6,534*	443 **893** *523*	47 **154** *39*		10,201 **16,653** *14,616*	87 **217** *15*	10,288 **16,870** *14,631*
(10) Grants, contributions and other transfer payments	2,783 **2,783** *2,880*	8,991,924 **8,986,264** *7,026,307*	62,102 **53,219** *37,748*	842 **830** *1,000*	12,733,233 **12,733,221** *11,873,628*	50,938 **50,501** *51,812*	26,200 **26,200**	21,868,022 **21,853,018** *18,993,375*	137,313 **137,313** *110,908*	22,005,335 **21,990,331** *19,104,283*
(12) All other expenditures	73 **37** *34*	38 **29** *30*	598 **124** *119*	191 **321** *77*	307 **48** *88*	10,500 **10,503**		11,707 **11,062** *348*		11,707 **11,062** *348*
(1-12) Total	45,183 **43,372** *40,234*	9,027,901 **9,021,614** *7,058,995*	346,478 **330,556** *284,616*	107,274 **105,740** *95,254*	12,831,872 **12,827,980** *11,961,312*	70,068 **69,367** *59,428*	42,400 **41,448**	22,471,176 **22,440,077** *19,499,839*	140,801 **140,439** *113,305*	22,611,977 **22,580,516** *19,613,144*
(13) *Less* revenues credited to the vote	1,746 **1,676** *1,457*				30,297 **24,777** *31,220*			32,043 **26,453** *32,677*		32,043 **26,453** *32,677*
Total net expenditures	43,437 **41,696** *38,777*	9,027,901 **9,021,614** *7,058,995*	346,478 **330,556** *284,616*	107,274 **105,740** *95,254*	12,801,575 **12,803,203** *11,930,092*	70,068 **69,367** *59,428*	42,400 **41,448**	22,439,133 **22,413,624** *19,467,162*	140,801 **140,439** *113,305*	22,579,934 **22,554,063** *19,580,467*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

DEPARTMENT

Summary

	1983-84 $	1982-83 $
Non-Tax Revenue		
Refunds of previous years' expenditure	7,943,156	7,936,887
Services and service fees	38,348,911	26,739,806
Privileges, licences and permits	8,825	9,225
Proceeds from sales	267,739	343,085
Other non-tax revenue	39,316,638	37,263,802
Total	85,885,269	72,292,805

Details

	1983-84 $	 $
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Administration	4,442	
Medical services	6,090,234	
Health protection	13,800	
Health and social services	465,097	
Income security	31,688	
Fitness and amateur sport	499,204	
Adjustment to prior year's Payables at Year End (PAYE)	838,691	
		7,943,156
Services and service fees:		
Administration—		
Staff accommodation	5,013	
Medical services—Provision of medical services $36,247,132		
Inpatient services—Provincial and territorial plans	20,567,187	
Inpatient services—Non-residents of province or territory	2,768,822	
Inpatient services—Other	182,353	
Outpatient services—Provincial and territorial plans	3,444,278	
Outpatient services—Uninsured residents	3,742	
Outpatient services—Other	265,703	
Professional fees—Inpatients	383,209	
Professional fees—Outpatients	958,748	
Cost-sharing agreements	6,204,930	
Prosthetic services	1,275,490	
Miscellaneous	192,670	
Medical services—Services and service fees $1,238,974		
Staff accommodation	1,056,634	
Concessions	97,439	
Miscellaneous	84,901	
Health protection $857,792		
Radiation dosimetry services	856,967	
Miscellaneous	825	
		38,348,911
Privileges, licences and permits:		
Health protection		8,825
Proceeds from sales:		
Medical services $267,739		
Dietary revenue	186,203	
Pharmacy revenue	79,776	
Miscellaneous	1,760	
		267,739
Other non-tax revenue:		
Administration	124,399	
Medical services	234,291	
Health protection $5,329,844		
Food and drug penalties	213,589	
Opium and narcotic penalties	3,819,999	
Opium and narcotic seizures	1,293,771	
Other	2,485	
Health and social services	4,338	
Income security	2,655	
Fitness and amateur sport—		
Proceeds from Federal-Provincial Agreement on lotteries	33,621,111	
		39,316,638

MEDICAL RESEARCH COUNCIL

Summary

	1983-84 $	1982-83 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	127,735	91,310

Details

	1983-84 $
Non-Tax Revenue—	
Refunds of previous years' expenditure:	
Refunds from prior year's awards	127,735

Appendix 1

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

AUDITOR'S REPORT

TO THE BOARD OF TRUSTEES
AND
THE HONOURABLE MONIQUE BÉGIN, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1984 and the statement of operations and balance of fund for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1984 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 5, 1984

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983
	$	$
Cash	8,261	7,681
Accrued interest	11,403	13,959
Investment in Canada bonds (Note 3)	416,544	466,138
	436,208	487,778

LIABILITIES	1984	1983
	$	$
Provision for scientist awards (Note 4)	297,500	267,500
BALANCE OF FUND		
Balance at end of year	138,708	220,278
	436,208	487,778

Approved by the Board:

DR. J.R. DUCHARME
Chairman

MISS MARY-ANNE LIPKE
Secretary

Appendix 1—*Concluded*

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children—*Concluded*

STATEMENT OF OPERATIONS AND BALANCE OF FUND FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Revenue		
Interest income	44,277	49,403
Refunds of unspent awards		1,520
Gain (loss) on sale of Canada bonds	1,406	(30,250)
	45,683	20,673
Expenses		
Scientist award	125,000	
Other	2,253	815
	127,253	815
Excess of expenses over revenue (revenue over expenses) for the year	81,570	(19,858)
Balance of fund at beginning of the year	220,278	200,420
Balance of fund at end of the year	138,708	220,278

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority and objectives

The Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children was established by the Queen Elizabeth II Canadian Research Fund Act in 1959 to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. The Board of Trustees, consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal, was also established by the Act to manage and administer the Fund in accordance with and subject to the Act.

2. Accounting policies

Investment in Canada bonds

The investment in Canada bonds is recorded at cost. All gains or losses, including any premium or discount on acquisition, are recognized when the bonds are sold. Interest income is recorded on an accrual basis.

Scientist awards

Scientist awards are provided for in the year the awards are approved. Any subsequent increases and decreases to existing awards are accounted for in the year these increases or decreases are approved. Any awards cancelled subsequent to the year of approval are recognized as revenue in the year of cancellation. Refunds of unspent awards are recorded as revenue when received.

Services provided without charge

The Medical Research Council provides to the Board without charge such secretarial and other administrative and technical services and facilities as are required for the purposes of the Act.

3. Investment in Canada bonds

	1984	1983
	$	$
Par value	444,000	494,000
Cost	416,544	466,138
Market value	394,505	461,095

Under the terms of the Act, the Board may invest any moneys of the Fund in bonds or other securities of the Government of Canada and may sell any such bonds and securities. The bonds held at March 31, 1984 bear interest at rates ranging from 5 ¾% to 12 ½% per annum.

4. Provision for scientist awards

	1984	1983
	$	$
Payable in the year ended March 31:		
1984		95,000
1985	110,000	85,000
1986	75,000	50,000
1987	62,500	37,500
1988	25,000	
1989	25,000	
	297,500	267,500

Appendix 2

Medical Research Council

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND
THE HONOURABLE MONIQUE BÉGIN, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statement of expenditure of the Medical Research Council for the year ended March 31, 1984. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Council for the year ended March 31, 1984 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 15, 1984

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Grants and scholarships		
Grants	114,427,707	90,617,024
Awards	22,366,863	19,822,357
Research promotion	518,416	468,595
	137,312,986	110,907,976
Administration		
Salaries and wages	1,696,994	1,256,714
Employee benefits	314,000	186,500
Travel	363,529	320,826
Office accommodation	220,000	158,000
Furniture and equipment	217,190	14,970
Professional and special services	191,761	211,442
Printing, stationery and office supplies	163,332	153,031
Communications	94,471	94,090
Publications	63,796	82,944
Maintenance and rental of equipment	52,102	97,434
Accounting and cheque issue services	11,200	10,900
	3,388,375	2,586,851
Total expenditure	140,701,361	113,494,827
Provided for by:		
Parliamentary appropriations (Note 3)		
Department of National Health and Welfare		
Vote 55 (1983—Vote 45)—Grants	137,312,986	110,907,976
Vote 50 (1983—Vote 40)— Operating expenditures	2,843,175	2,231,451
Statutory—Contributions to employee benefit plans	283,000	165,900
	140,439,161	113,305,327
Government departments which provided services without charge	262,200	189,500
	140,701,361	113,494,827

Approved by Management:

A. BELLIVEAU
Director, Corporate Management

Approved by the Council:

PIERRE BOIS
President

Appendix 2—*Concluded*

Medical Research Council—*Concluded*

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1984

1. Authority and objective

The Council was established in 1969 by the Medical Research Council Act and is a departmental Crown corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

2. Accounting policies

Grants and scholarships

Grants and scholarships are charged to expenditure when disbursed.

Administration expenditure

Administration expenditure is recorded on an accrual basis, except for employee termination benefits and vacation pay which are accounted for on a cash basis.

Purchases of furniture and equipment are recorded as administration expenditure in the year of acquisition.

Amounts for services provided without charge by government departments are included in administration expenditure.

3. Parliamentary appropriations

Unused parliamentary appropriations, which lapsed, amounted to $14 in respect of Vote 55 and $361,825 in respect of Vote 50.

4. Refunds of previous years' expenditure

Refunds of previous years' expenditure amounting to $127,735 (1983—$91,310) were remitted to the Receiver General for Canada and are not included in the statement of expenditure.

5. Commitments

The Council is committed to disburse grants and scholarships, subject to the provision of funds by Parliament, as follows:

	1984	1983
	(in thousands of dollars)	
1983-84		113,972
1984-85	130,799	74,470
1985-86	86,911	40,875
1986-87	47,140	18,790
1987-88	25,112	11,493
1988-89	14,240	4,037
1989-90	5,048	
	309,250	263,637

6. Trust funds

In 1974, the Council received $75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of Dyskinesia and Torticollis. Other donations have been received but were not earmarked for specific projects. The donations and interest received and grants paid are not included in the statement of expenditure. The transactions in these funds for the year ended March 31 were as follows:

	1984	1983
	$	$
Balance at beginning of the year	97,735	90,017
Interest received	7,368	10,818
Grants paid	(25,500)	(3,100)
Balance at end of the year, represented by deposit with Receiver General for Canada	79,603	97,735

7. Comparative figures

Certain figures for 1983, presented for comparative purposes, have been restated to conform to the 1984 presentation.

SECTION 17

1983-84
PUBLIC ACCOUNTS

National Revenue

Customs and Excise
Taxation

CONTENTS

	Page
Programs' objectives	17.3
Use of appropriations	17.4
Total cost of programs—Budgetary	17.4
Programs by activity—Budgetary	17.5
Grants and contributions	17.6
Budgetary expenditure by program and standard object	17.6
Revenue	17.7

NATIONAL REVENUE

Customs and Excise

Objective

—To achieve compliance with all legislative provisions for which Customs and Excise has administrative responsibility.

Taxation

Objective

—To administer and enforce the Income Tax Act, various Federal and Provincial statutes related thereto, including parts of the Canada Pension Plan and Unemployment Insurance Acts and various provincial tax credit plans.

Use of Appropriations

Vote	Program	
	CUSTOMS AND EXCISE	
	Budgetary	
1	Program expenditures	$ 340,972,900
	1b	1,679,000
	*1c	434,000
	Transfer from: TB Vote 10[1]	65,059
	TB Vote 30[1]	667,000
Stat	Minister of National Revenue—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	TAXATION	
	Budgetary	
5	Operating expenditures, contributions and recoverable expenditures on behalf of the Canada Pension Plan and Unemployment Insurance Act, 1971	$ 538,017,000
	Transfer from TB Vote 10[1]	2,377,414
		540,394,414
	Less: transfer to Vote 10	1,884,999
10	Capital expenditures	$ 15,868,000
	10c To authorize the transfer of $1,884,999 from National Revenue, Vote 5, Appropriation Act No. 2, 1983-84 for the purposes of this Vote	1
	Transfer from Vote 5	1,884,999
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Total—Budgetary	

---

[1] Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

*Only $209,000 of Vote 1c was approved by Appropriation Act No. 4, 1983-84.

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less* Receipts credited to revenue	*Add* Accommodation provided without charge by this department	*Add* Accommodation provided without charge by Public Works	*Add* Other services provided without charge by other departments	Total cost of programs
CUSTOMS AND EXCISE	1983-84	378,347	19,658	1,935	33,215	8,887	402,726
	1982-83	347,095	15,835	1,825	26,200	8,343	367,628
TAXATION	1983-84	603,876	12,742		69,821	20,599	681,554
	1982-83	552,894	10,113		57,647	18,063	618,491
Total	1983-84	982,223	32,400	1,935	103,036	29,486	1,084,280
	1982-83	899,989	25,948	1,825	83,847	26,406	986,119

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
343,817,959	(225,000)*	343,592,959		343,592,959	336,478,458	7,114,501		308,653,523
39,100	1,875	40,975		40,975	40,975			38,725
37,581,000	4,247,000	41,828,000		41,828,000	41,828,000			38,399,200
								3,957
381,438,059	*4,023,875*	*385,461,934*		*385,451,934*	*378,347,433*	*7,114,501*		*347,095,405*
538,509,415		538,509,415		538,509,415	517,328,785	21,180,630		490,853,150
17,753,000		17,753,000		17,753,000	16,446,590	1,306,410		
62,891,000	7,107,000	69,998,000		69,998,000	69,998,000			61,917,200
	102,686	102,686		102,686	102,686			123,568
	254	254		254	254			57
619,153,415	*7,209,940*	*626,363,355*		*626,363,355*	*603,876,315*	*22,487,040*		*552,893,975*
1,000,591,474	11,233,815	1,011,825,289		1,011,825,289	982,223,748	29,601,541		899,989,380

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CUSTOMS AND EXCISE								
Compliance facilitation	183,525	173,643	2,485	2,864			186,010	176,507
Compliance verification and enforcement	95,032	102,638	61	271			95,093	102,909
Dispute settlement	9,510	8,882	8	18			9,518	8,900
Administration	92,101	86,172	2,740	3,859			94,841	90,031
	380,168	371,335	5,294	7,012			385,462	378,347
Less: receipts credited to revenue	16,500	19,658					16,500	19,658
Add: accommodation provided without charge by this department	1,935	1,935					1,935	1,935
accommodation provided without charge by Public Works	33,215	33,215					33,215	33,215
other services provided without charge by other departments	8,887	8,887					8,887	8,887
Total cost of program	407,705	395,714	5,294	7,012			412,999	402,726
TAXATION								
Returns processing	262,114	251,531	10,972	8,840			273,086	260,371
Enforcement	340,552	319,498	3,135	2,483			343,687	321,981
Notices of objection and appeals	19,029	21,458	9	6			19,038	21,464
Administration	48,567	56,603	3,637	5,117	53	45	52,257	61,765
	670,262	649,090	17,753	16,446	53	45	688,068	665,581
Less: revenues credited to the vote	61,705	61,705					61,705	61,705
	608,557	587,385	17,753	16,446	53	45	626,363	603,876
Less: receipts credited to revenue	8,505	12,742					8,505	12,742
Add: accommodation provided without charge by Public Works	75,735	69,821					75,735	69,821
other services provided without charge by other departments	20,532	20,599					20,532	20,599
Total cost of program	696,319	665,063	17,753	16,446	53	45	714,125	681,554

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
TAXATION			
Contributions			
Administration			
Inter-American Centre of Tax Administrators	36	36	37
Commonwealth Association of Tax Administrators	17	9	9
Total	53	45	46

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Customs and Excise	Taxation	Total
(1) Salaries and wages	289,444 **283,783** *261,816*	484,366 **474,069** *438,677*	773,810 **757,852** *700,493*
(1) Other personnel costs	44,277 **44,481** *40,635*	70,198 **70,130** *62,105*	114,475 **114,611** *102,740*
(2) Transportation and communications	18,249 **17,130** *15,581*	57,264 **49,574** *48,111*	75,513 **66,704** *63,692*
(3) Information	2,349 **2,350** *2,219*	1,153 **1,904** *2,676*	3,502 **4,254** *4,895*
(4) Professional and special services	10,351 **10,007** *8,117*	14,303 **15,106** *12,068*	24,654 **25,113** *20,185*
(5) Rentals	4,412 **4,347** *4,534*	12,195 **10,263** *9,371*	16,607 **14,610** *13,905*
(6) Purchased repair and upkeep	3,857 **3,008** *3,098*	2,332 **3,015** *2,458*	6,189 **6,023** *5,556*
(7) Utilities, materials and supplies	7,069 **6,002** *6,390*	28,309 **24,897** *21,719*	35,378 **30,899** *28,109*
(8) Construction and acquisition of land, buildings and works	2,045 **2,409** *979*	**220**	2,045 **2,629** *979*
(9) Construction and acquisition of machinery and equipment	3,249 **4,603** *3,506*	17,753 **16,226** *9,455*	21,002 **20,829** *12,961*
(10) Grants, contributions and other transfer payments		53 **45** *46*	53 **45** *46*
(12) All other expenditures	160 **227** *220*	142 **132** *15*	302 **359** *235*
(1-12) Total	385,462 **378,347** *347,095*	688,068 **665,581** *606,701*	1,073,530 **1,043,928** *953,796*
(13) *Less:* revenues credited to the vote		61,705 **61,705** *53,807*	61,705 **61,705** *53,807*
Total net expenditures	385,462 **378,347** *347,095*	626,363 **603,876** *552,894*	1,011,825 **982,223** *899,989*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

	1983-84	1982-83
	$	$
CUSTOMS AND EXCISE		
Summary		
Tax Revenue—		
Sales tax	6,660,074,781	5,893,850,417
Telecommunications programming services	28,236,341	
Customs import duties	3,379,846,616	2,830,757,253
Excise duties	1,355,947,595	1,274,188,932
Natural gas and gas liquids tax	524,180,516	1,264,274,599
Excise tax—Gasoline	470,997,079	505,073,883
Refunds excise tax—Gasoline	(84,687,725)	(97,653,839)
Other excise taxes	726,513,655	685,471,886
	13,061,108,858	*12,355,963,131*
Non-Tax Revenue—		
Return on investments	101,001	95,314
Refunds of previous years' expenditure	387,603	138,966
Services and service fees	2,204,102	1,820,651
Privileges, licences and permits	237,496	264,346
Proceeds from sales	2,188,175	2,270,085
Other non-tax revenue	14,539,548	11,245,802
	19,657,925	*15,835,164*
Total	13,080,766,783	12,371,798,295

	1983-84	
	$	$
Details		
Tax Revenue—		
Sales tax: on domestic goods, $5,573,889,599; on imports, $1,341,527,182	6,915,416,781	
Less: drawbacks, $10,092,254 and refunds, $245,249,746	255,342,000	
		6,660,074,781
Drawbacks relate to tax paid in respect of both imported and domestically manufactured goods exported.		
Telecommunications programming services	28,236,644	
Less: refunds	303	
		28,236,341
Customs import duties	3,766,575,361	
Less: drawbacks, $226,097,783 and refunds, $160,630,962	386,728,745	
		3,379,846,616
Drawbacks consist of home consumption drawback claims amounting to $26,724,669 and export drawback claims of $199,373,114.		
Excise duties: spirits, $470,066,833; beer, $338,443,450; Canadian raw leaf tobacco, $12,766; cigarettes, $524,290,654; cigars, $1,056,674; manufactured tobacco, $14,487,433; licences, $36,843; unmatured spirits, $7,680,099	1,356,074,752	
Less: refunds	127,157	
		1,355,947,595
Natural gas and gas liquids tax:		
Natural gas	453,674,212	
Natural gas liquids	73,390,055	
Less: refunds	2,883,751	
		524,180,516
Other excise taxes: penalties, $19,711,873; miscellaneous, $882,743.		
Manufacturers' taxes: cigarettes, $508,117,588; cigars, $7,104,120; tobacco, $21,280,030; jewellery, $46,908,753; lighters, $3,417,032; automobiles, $672,373; matches, $1,128,901; playing cards, $1,764,856; coin games, $3,758,415; smokers' accessories, $642,904; automotive air conditioners, $27,736,737; wines, $85,244,284	728,370,609	
Less: drawbacks, $387,972 and refunds, $1,468,982	1,856,954	
		726,513,655
Drawbacks relate to tax paid in respect of both imported or domestically manufactured goods exported.		
Non-Tax Revenue—		
Return on investments:		
Other accounts—		
Rentals of public buildings and properties		101,001
Refunds of previous years' expenditure: refunds of previous years' expenditure, $48,779; adjustment to prior year's Payables at Year End (PAYE), $338,824		387,603
Services and service fees: cartage, $34,765; customs warehouse annual licence fees, $354,220; storage charges, $39,866; special service fees, $1,775,251		2,204,102
Storage charges were for goods warehoused for examination and not cleared within the prescribed period.		
Privileges, licences and permits: brokers' licences		237,496
Proceeds from sales: copies of documents, $48,357; sale of unclaimed goods, seals, etc., $1,489,787; spirit age labels, $596,373; cloth, accessories, $53,658		2,188,175
Other non-tax revenue: customs penalties, $638,616; customs seizures, $1,045,216; sundries, $893,358; port seizures, $6,152,466; investigation services seizures, $5,804,359; duty free shops, $5,533		14,539,548

The revenues from customs and excise seizures were derived mainly from seizures under provisions of the Customs Act, c. 58, R.S., as amended, and the Excise Act, c. 99, as amended.

Non-tax revenue figures are shown net of refunds.

Revenue—*Concluded*

	1983-84	1982-83
	$	$
TAXATION		
Summary		
Tax Revenue—		
Income tax—		
Individuals—		
Deductions at source	20,375,046,731	20,218,302,557
Other collections	6,592,174,474	6,111,728,701
Corporations	7,286,030,106	7,139,153,631
Non-resident	908,321,938	998,001,522
Petroleum and gas revenue tax	2,106,121,502	1,960,289,105
Other	124,403,629	130,741,279
	37,392,098,380	*36,558,216,795*
Non-Tax Revenue—		
Refunds of previous years' expenditure	3,697,203	708,281
Services and service fees	5,144,442	5,893,465
Other non-tax revenue	3,900,469	3,510,765
	12,742,114	*10,112,511*
Total	37,404,840,494	36,568,329,306

	1983-84	
	$	$
Details		
Tax Revenue—		
Petroleum and gas revenue tax:		
Petroleum and gas	1,943,831,253	
Resource royalty	162,290,249	
		2,106,121,502
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	3,373,229	
Adjustment to prior year's Payables at Year End (PAYE)	323,974	
		3,697,203
Services and service fees:		
Ruling fees	557,650	
Provincial tax credit plan fees	4,317,771	
Accounts receivable	119,160	
Foreign travel	149,861	
		5,144,442
Other non-tax revenue:		
Fines and forfeitures	3,312,812	
Sundry	587,130	
Access to information	527	
		3,900,469

SECTION 18

1983-84
PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

CONTENTS

Page

Programs' objectives 18.3
Use of appropriations 18.4
Total cost of programs — Budgetary 18.6
Programs by activity — Budgetary 18.6
Grants and contributions 18.7
Budgetary expenditure by program and standard object 18.8
Revenue 18.9

PARLIAMENT

The Thirty-Second Parliament was made up of two sessions: the First Session commenced on April 14, 1980 and ended on November 30, 1983 and the Second Session commenced on December 7, 1983 and was still in progress as at March 31, 1984.

The Senate

Objective

—To enable the Senate to carry out its constitutional role.

House of Commons

Objective

—To assist Members of the House of Commons in their consideration, in both official languages, of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Library of Parliament

Objective

—To provide information, other library services, and research assistance to Parliamentarians.

Use of Appropriations

Vote	Program
	THE SENATE
	Budgetary
1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, the grants listed in the Estimates and contributions
Stat	Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, payments to members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account
Stat	Contributions to employee benefit plans
Stat	Residual amounts in accordance with Section 40(1) of the Members of Parliament Retiring Allowances Act and Section 6 of the Supplementary Retiring Benefits Act
	Total program—Budgetary
	HOUSE OF COMMONS
	Budgetary
5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, the grants listed in the Estimates and contributions
Stat	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account
Stat	Contributions to employee benefit plans
Stat	Gratuities to spouse or estate of deceased Members of the House of Commons
Stat	Supplementary retirement benefits in excess of contributions for Members of Parliament
	Total program—Budgetary
	LIBRARY OF PARLIAMENT
	Budgetary
10	Program expenditures
Stat	Contributions to employee benefit plans
	Total program—Budgetary
	Total—Budgetary

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
15,322,000		15,322,000		15,322,000	13,894,073	1,427,927		13,184,446
8,591,000	(937,557)	7,653,443		7,653,443	7,653,443			7,362,604
1,323,000	150,000	1,473,000		1,473,000	1,473,000			1,299,300
	33,379	33,379		33,379	33,379			
25,236,000	*(754,178)*	*24,481,822*		*24,481,822*	*23,053,895*	*1,427,927*		*21,846,350*
102,795,500		102,795,500		102,795,500	100,397,907	2,397,593		91,972,349
35,805,000	(2,534,956)	33,270,044		33,270,044	33,270,044			33,111,596
9,284,000	1,049,391	10,333,391		10,333,391	10,333,391			9,866,600
	8,800	8,800		8,800	8,800			7,733
	1,004,773	1,004,773		1,004,773	1,004,773			1,198,693
147,884,500	*(471,992)*	*147,412,508*		*147,412,508*	*145,014,915*	*2,397,593*		*136,156,971*
8,617,000		8,617,000		8,617,000	8,400,788	216,212		7,754,513
920,000	104,000	1,024,000		1,024,000	1,024,000			948,900
9,537,000	*104,000*	*9,641,000*		*9,641,000*	*9,424,788*	*216,212*		*8,703,413*
182,657,500	(1,122,170)	181,535,330		181,535,330	177,493,598	4,041,732		166,706,734

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
THE SENATE	1983-84	23,054	64	2,446	1,708	27,144
	1982-83	21,846	59	525	287	22,599
HOUSE OF COMMONS	1983-84	145,015	346	10,337	14,230	169,236
	1982-83	136,157	206	10,334	12,005	158,290
LIBRARY OF PARLIAMENT	1983-84	9,425	2	873	283	10,579
	1982-83	8,704	3	550	262	9,513
Total	1983-84	177,494	412	13,656	16,221	206,959
	1982-83	166,707	268	11,409	12,554	190,402

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
THE SENATE								
Members of the Senate	7,371	7,299			316	313	7,687	7,612
Officers of the Senate	742	931					742	931
Administration	7,477	6,078	317	734	507	428	8,301	7,240
Legislative services	5,011	4,240					5,011	4,240
Building services	2,741	3,031					2,741	3,031
	23,342	21,579	317	734	823	741	24,482	23,054
Less: receipts credited to revenue		64						64
Add: accommodation provided without charge by Public Works	2,446	2,446					2,446	2,446
other services provided without charge by other departments	1,708	1,708					1,708	1,708
Total cost of program	27,496	25,669	317	734	823	741	28,636	27,144
HOUSE OF COMMONS								
Members of Parliament	70,431	69,878	916	4,358			71,347	74,236
Procedural services	15,616	11,775	104	182	1,113	1,002	16,833	12,959
Building services	22,083	20,946	116	177			22,199	21,123
Administration	25,877	24,816	824	1,548			26,701	26,364
Contributions to employee benefit plans	10,333	10,333					10,333	10,333
	144,340	137,748	1,960	6,265	1,113	1,002	147,413	145,015
Less: receipts credited to revenue		346						346
Add: accommodation provided without charge by Public Works	10,337	10,337					10,337	10,337
other services provided without charge by other departments	14,230	14,230					14,230	14,230
Total cost of program	168,907	161,969	1,960	6,265	1,113	1,002	171,980	169,236
LIBRARY OF PARLIAMENT								
Printed and other information	4,381	4,360					4,381	4,360
Research papers and staff	2,534	2,484					2,534	2,484
Administration	1,541	1,443	161	114			1,702	1,557
Contributions to employee benefit plans	1,024	1,024					1,024	1,024
	9,480	9,311	161	114			9,641	9,425
Less: receipts credited to revenue		2						2
Add: accommodation provided without charge by Public Works	873	873					873	873
other services provided without charge by other departments	283	283					283	283
Total cost of program	10,636	10,465	161	114			10,797	10,579

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
THE SENATE			
Grants			
Members of the Senate			
Members of the Senate—Pensions to retired senators	316	313	264
Administration			
Grants to parliamentary and procedural associations	359	359	405
	675	*672*	*669*
Contributions			
Administration			
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	*148*	*69*	*108*
	823	*741*	*777*
HOUSE OF COMMONS			
Grants			
Procedural services			
Grants to parliamentary and procedural associations	*769*	*765*	*750*
Contributions			
Procedural services			
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	*344*	*237*	*244*
	1,113	*1,002*	*994*
Total	1,936	1,743	1,771

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	The Senate	House of Commons	Library of Parliament	Total
(1) Salaries and wages	14,338	86,154	6,979	107,471
	13,119	**82,059**	**6,878**	**102,056**
	12,250	*78,410*	*6,264*	*96,924*
(1) Other personnel costs	2,843	19,117	1,024	22,984
	2,749	**19,177**	**1,024**	**22,950**
	2,801	*19,885*	*949*	*23,635*
(2) Transportation and communications	1,770	14,507	185	16,462
	1,967	**14,381**	**180**	**16,528**
	1,767	*13,966*	*162*	*15,895*
(3) Information	2,366	14,509	20	16,895
	1,682	**11,796**	**15**	**13,493**
	2,081	*10,583*	*54*	*12,718*
(4) Professional and special services	1,140	2,937	340	4,417
	1,198	**3,711**	**333**	**5,242**
	1,143	*3,462*	*189*	*4,794*
(5) Rentals	131	3,372	222	3,725
	292	**2,637**	**201**	**3,130**
	136	*2,851*	*292*	*3,279*
(6) Purchased repair and upkeep	240	925	95	1,260
	62	**774**	**83**	**919**
	39	*794*	*36*	*869*
(7) Utilities, materials and supplies	419	2,613	614	3,646
	477	**3,018**	**597**	**4,092**
	452	*2,435*	*535*	*3,422*
(9) Construction and acquisition of machinery and equipment	317	1,960	161	2,438
	734	**6,265**	**114**	**7,113**
	370	*2,668*	*223*	*3,261*
(10) Grants, contributions and other transfer payments	823	1,113		1,936
	741	**1,002**		**1,743**
	777	*994*		*1,771*
(12) All other expenditures	95	206	1	302
	33	**195**		**228**
	30	*109*		*139*
Total net expenditures	24,482	147,413	9,641	181,536
	23,054	**145,015**	**9,425**	**177,494**
	21,846	*136,157*	*8,704*	*166,707*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

THE SENATE

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	4,306	3,587
Services and service fees	4,814	4,027
Privileges, licences and permits	5,800	3,000
Proceeds from sales	1,047	
Other non-tax revenue	47,593	48,552
Total	63,560	59,166

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Services and service fees:		
Barber shop	3,268	
Certified acts of Parliament	1,546	
		4,814
Privileges, licences and permits:		
Parliamentary fees for private bills		5,800
Proceeds from sales:		
Sales of assets		1,047
Other non-tax revenue:		
Senators' contributions to the Consolidated Revenue Fund as required by Section 25 of the Members of Parliament Retiring Allowances Act		47,593

HOUSE OF COMMONS

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	269,218	131,334
Privileges, licences and permits	4,125	400
Other non-tax revenue	72,565	74,446
Total	345,908	206,180

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	246,334	
Adjustment to prior year's Payables at Year End (PAYE)	22,884	
		269,218

LIBRARY OF PARLIAMENT

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,792	2,619
Other non-tax revenue	393	637
Total	2,185	3,256

SECTION 19

1983-84
PUBLIC ACCOUNTS

Privy Council

Department
Canadian Intergovernmental Conference Secretariat
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board

CONTENTS

Page

Programs' objectives 19.3
Use of appropriations 19.4
Total cost of programs—Budgetary 19.6
Programs by activity—Budgetary 19.6
Grants and contributions 19.8
Budgetary expenditure by program and standard object 19.9
Revenue 19.10
Appendices 19.12

PRIVY COUNCIL

Department

Objective

—To provide for the operation and support of the central decision-making mechanism of the Government.

Canadian Intergovernmental Conference Secretariat

Objective

—To provide administrative and support services for the meetings of First Ministers, as well as for federal-provincial and interprovincial meetings of ministers and senior officials.

Chief Electoral Officer

Objective

—To enable the people of Canada, eligible to vote, to elect members to the House of Commons, in accordance with the Canada Elections Act and to the Council of the Northwest Territories, in accordance with the Northwest Territories Elections Ordinance, to ensure compliance with the election expenses provisions of the Canada Elections Act, to ensure representation of the provinces in the House of Commons in accordance with the Constitution Act, 1982 and to provide the necessary technical, administrative and financial support to the eleven electoral boundaries commissions in accordance with the Electoral Boundaries Readjustment Act.

Commissioner of Official Languages

Objective

—To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Economic Council of Canada

Objective

—To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Public Service Staff Relations Board

Objective

—To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	PRIVY COUNCIL OFFICE PROGRAM	
	Budgetary	
1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not preside over a Ministry of State of a salary equal to the salary paid to Ministers of State who preside over Ministries of State under the Salaries Act, as adjusted pursuant to the Senate and House of Commons Act and pro rata for any period less than a year; the grants listed in the Estimates and contributions	$ 34,295,467
	1b	9,700,000
	1c	1,000,000
	Transfer from TB Vote 10[1]	11,044
Stat	The Prime Minister's salary and motor car allowance	
Stat	President of the Privy Council—Salary and motor car allowance	
Stat	Leader of the Government in the Senate—Salary and motor car allowance	
Stat	Ministers without portfolio or Ministers of State—Motor car allowance	
Stat	Allowance to widow of former Prime Minister	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	SPECIAL PROGRAM	
	Budgetary	
2b	Contributions to the provinces of Prince Edward Island, Manitoba and British Columbia amounting to $1,340,291, $2,646,740 and $1,500,000 respectively for assistance in meeting costs relating to natural disasters from 1979 to 1982	
3c	Contribution to the Northwest Territories for assistance in meeting costs relating to a natural disaster in 1982	
	Total program—Budgetary	
	Subtotal—Budgetary	
	CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT	
	Budgetary	
5	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	CHIEF ELECTORAL OFFICER	
	Budgetary	
10	Program expenditures	
Stat	Salary of the Chief Electoral Officer	
Stat	Expenses of elections	
Stat	Contributions to employee benefit plans	
Stat	Electoral Boundaries Readjustment Act	
	Total program—Budgetary	
	COMMISSIONER OF OFFICIAL LANGUAGES	
	Budgetary	
15	Program expenditures	$ 8,751,000
	Transfer from TB Vote 10[1]	12,248
Stat	Salary of the Commissioner of Official Languages	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	ECONOMIC COUNCIL OF CANADA	
	Budgetary	
20	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	PUBLIC SERVICE STAFF RELATIONS BOARD	
	Budgetary	
25	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	

---

[1] Treasury Board Vote 10 employment initiatives.

Appropriations					Used in the current year	Balances		Used in the previous year
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
45,006,511		45,006,511		45,006,511	41,495,809	3,510,702		32,678,386
57,000	3,200	60,200		60,200	60,200			56,750
39,100	1,875	40,975		40,975	40,975			38,725
39,100	1,875	40,975		40,975	40,975			39,235
16,000	(2,515)	13,485		13,485	13,485			16,833
8,333		8,333		8,333	8,333			8,333
2,594,000	294,000	2,888,000		2,888,000	2,888,000			2,715,788
47,760,044	***298,435***	***48,058,479***		***48,058,479***	***44,547,777***	***3,510,702***		***35,554,050***
5,487,031		5,487,031		5,487,031	5,487,031			3,868,848
46,278		46,278		46,278	46,278			
5,533,309		***5,533,309***		***5,533,309***	***5,533,309***			***3,868,848***
53,293,353	298,435	53,591,788		53,591,788	50,081,086	3,510,702		39,422,898
1,886,000		1,886,000		1,886,000	1,766,983	119,017		1,380,617
112,000	13,000	125,000		125,000	125,000			116,100
1,998,000	***13,000***	***2,011,000***		***2,011,000***	***1,891,983***	***119,017***		***1,496,717***
1,784,000		1,784,000		1,784,000	1,597,704	186,296		1,916,872
80,000	5,059	85,059		85,059	85,059			80,030
2,950,000	136,972	3,086,972		3,086,972	3,086,972			2,531,966
214,000	24,000	238,000		238,000	238,000			214,600
1,050,000	183,063	1,233,063		1,233,063	1,233,063			4,294,109
6,078,000	***349,094***	***6,427,094***		***6,427,094***	***6,240,798***	***186,296***		***9,037,577***
8,763,248		8,763,248		8,763,248	7,994,366	768,882		5,864,456
80,000	5,059	85,059		85,059	85,059			93,852
684,000	77,000	761,000		761,000	761,000			701,200
9,527,248	***82,059***	***9,609,307***		***9,609,307***	***8,840,425***	***768,882***		***6,659,508***
7,477,000		7,477,000		7,477,000	7,316,952	160,048		6,815,602
671,000	76,000	747,000		747,000	747,000			734,400
8,148,000	***76,000***	***8,224,000***		***8,224,000***	***8,063,952***	***160,048***		***7,550,002***
7,706,000		7,706,000		7,706,000	6,982,193	723,807		6,880,583
784,000	89,000	873,000		873,000	873,000			825,100
8,490,000	***89,000***	***8,579,000***		***8,579,000***	***7,855,193***	***723,807***		***7,705,683***
87,534,601	907,588	88,442,189		88,442,189	82,973,437	5,468,752		71,872,385

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
PRIVY COUNCIL OFFICE	1983-84	44,548	1,763	3,600	416	46,801
	1982-83	35,554	1,779	2,563	360	36,698
SPECIAL	1983-84	5,533				5,533
	1982-83	3,869				3,869
	1983-84	50,081	1,763	3,600	416	52,334
	1982-83	39,423	1,779	2,563	360	40,567
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT	1983-84	1,892	472	348	24	1,792
	1982-83	1,497	703	217	19	1,030
CHIEF ELECTORAL OFFICER	1983-84	6,241	17	400	196	6,820
	1982-83	9,037	15	354	172	9,548
COMMISSIONER OF OFFICIAL LANGUAGES	1983-84	8,840	26	807	107	9,728
	1982-83	6,659	24	600	88	7,323
ECONOMIC COUNCIL OF CANADA	1983-84	8,064	2	504	106	8,672
	1982-83	7,550	11	504	100	8,143
PUBLIC SERVICE STAFF RELATIONS BOARD	1983-84	7,855	27	1,489	133	9,450
	1982-83	7,706	27	998	122	8,799
Total	1983-84	82,973	2,307	7,148	982	88,796
	1982-83	71,872	2,559	5,236	861	75,410

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
PRIVY COUNCIL OFFICE PROGRAM								
Office of the Prime Minister	4,288	4,352					4,288	4,352
Offices of the President of the Privy Council, Leader of the Government in the Senate and Ministers without portfolio or Ministers of State	2,228	1,809					2,228	1,809
Cabinet Secretariat	12,456	7,652			25	24	12,481	7,676
Federal-Provincial Relations Office	4,588	2,924			105	105	4,693	3,029
Administration	8,525	13,600	773	686			9,298	14,286
Commissions of inquiry, task forces and others	15,071	13,050		346			15,071	13,396
	47,156	43,387	773	1,032	130	129	48,059	44,548
Less: receipts credited to revenue		1,763						1,763
Add: accommodation provided without charge by Public Works	3,600	3,600					3,600	3,600
other services provided without charge by other departments	416	416					416	416
Total cost of program	51,172	45,640	773	1,032	130	129	52,075	46,801
SPECIAL PROGRAM								
Special Program					5,533	5,533	5,533	5,533
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT								
Canadian Intergovernmental Conference Secretariat	2,003	1,885	8	7			2,011	1,892
Less: receipts credited to revenue	648	472					648	472
Add: accommodation provided without charge by Public Works	348	348					348	348
other services provided without charge by other departments	24	24					24	24
Total cost of program	1,727	1,785	8	7			1,735	1,792

Programs by Activity—Budgetary—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CHIEF ELECTORAL OFFICER								
Administration	1,848	1,680	21	3			1,869	1,683
Elections	4,093	4,093	78	78	149	149	4,320	4,320
Contributions to employee benefit plans	238	238					238	238
	6,179	6,011	99	81	149	149	6,427	6,241
Less: receipts credited to revenue		17						17
Add: accommodation provided without charge by Public Works	400	400					400	400
other services provided without charge by other departments	196	196					196	196
Total cost of program	6,775	6,590	99	81	149	149	7,023	6,820
COMMISSIONER OF OFFICIAL LANGUAGES								
Administration	1,746	1,706	10	55			1,756	1,761
Information	3,107	2,770	3	58			3,110	2,828
Policy and liaison	1,094	1,092	3	24			1,097	1,116
Complaints and audits	2,879	2,336	6	38			2,885	2,374
Contributions to employee benefit plans	761	761					761	761
	9,587	8,665	22	175			9,609	8,840
Less: receipts credited to revenue		26						26
Add: accommodation provided without charge by Public Works	807	807					807	807
other services provided without charge by other departments	107	107					107	107
Total cost of program	10,501	9,553	22	175			10,523	9,728
ECONOMIC COUNCIL OF CANADA								
Ongoing work of the Economic Council	8,221	8,011	3	53			8,224	8,064
Less: receipts credited to revenue		2						2
Add: accommodation provided without charge by Public Works	504	504					504	504
other services provided without charge by other departments	106	106					106	106
Total cost of program	8,831	8,619	3	53			8,834	8,672
PUBLIC SERVICE STAFF RELATIONS BOARD								
Staff relations administration	3,873	3,382	18	21			3,891	3,403
Pay Research Bureau	3,809	3,551	6	28			3,815	3,579
Contributions to employee benefit plans	873	873					873	873
	8,555	7,806	24	49			8,579	7,855
Less: receipts credited to revenue		27						27
Add: accommodation provided without charge by Public Works	1,489	1,489					1,489	1,489
other services provided without charge by other departments	133	133					133	133
Total cost of program	10,177	9,401	24	49			10,201	9,450

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
PRIVY COUNCIL OFFICE PROGRAM			
Grants			
Federal-Provincial Relations Office			
Centre for legislative exchange	40	40	40
Institute of Intergovernmental Affairs, Queen's University	65	65	49
	105	*105*	*89*
Contributions			
Cabinet Secretariat			
Studies in Canadian Public Administration	*25*	*24*	
	130	***129***	***89***
SPECIAL PROGRAM			
Contributions			
Contributions to provinces for assistance relating to natural disasters:			
Saskatchewan (1976)			531
Newfoundland (1978)			1,800
British Columbia (1980)	1,500	1,500	1,538
Prince Edward Island	1,340	1,340	
Manitoba	2,647	2,647	
Contribution to the Northwest Territories for assistance relating to a natural disaster	46	46	
	5,533	***5,533***	***3,869***
	5,663	5,662	3,958
CHIEF ELECTORAL OFFICE			
Contributions			
Reimbursement of candidates' election deposits	***149***	***149***	***146***
Total	5,812	5,811	4,104

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Privy Council Office Program	Special Program	Subtotal	Canadian Inter-governmental Conference Secretariat	Chief Electoral Officer	Commissioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Total
(1) Salaries and wages	20,126		20,126	761	3,680	5,279	5,159	6,035	41,040
	21,787		**21,787**	**752**	**3,526**	**4,638**	**5,051**	**5,624**	**41,378**
	17,538		*17,538*	*624*	*3,153*	*4,513*	*4,791*	*5,390*	*36,009*
(1) Other personnel costs	2,888		2,888	125	238	761	747	873	5,632
	2,888		**2,888**	**125**	**238**	**761**	**747**	**873**	**5,632**
	2,716		*2,716*	*116*	*215*	*701*	*734*	*825*	*5,307*
(2) Transportation and communications	2,458		2,458	291	667	1,043	442	499	5,400
	4,996		**4,996**	**249**	**672**	**544**	**442**	**467**	**7,370**
	2,882		*2,882*	*172*	*828*	*484*	*360*	*475*	*5,201*
(3) Information	27		27	119	216	1,818	198	228	2,606
	3,814		**3,814**	**124**	**217**	**1,547**	**198**	**227**	**6,127**
	171		*171*		*2,525*	*222*	*259*	*177*	*3,354*
(4) Professional and special services	2,727		2,727	553	482	501	1,350	429	6,042
	7,724		**7,724**	**451**	**476**	**864**	**1,248**	**391**	**11,154**
	5,187		*5,187*	*373*	*327*	*479*	*1,077*	*414*	*7,857*
(5) Rentals	284		284	103	162	47	51	96	743
	757		**757**	**131**	**158**	**135**	**51**	**68**	**1,300**
	1,190		*1,190*	*57*	*191*	*53*	*54*	*79*	*1,624*
(6) Purchased repair and upkeep	438		438	11	57	10	65	37	618
	445		**445**	**8**	**57**	**69**	**65**	**61**	**705**
	537		*537*	*17*	*20*	*45*	*56*	*37*	*713*
(7) Utilities, materials and supplies	3,495		3,495	37	671	123	207	190	4,723
	970		**970**	**39**	**665**	**105**	**207**	**94**	**2,080**
	3,932		*3,932*	*120*	*1,039*	*109*	*153*	*210*	*5,563*
(9) Construction and acquisition of machinery and equipment	773		773	8	99	22	3	24	929
	1,032		**1,032**	**7**	**81**	**175**	**53**	**49**	**1,397**
	1,301		*1,301*	*14*	*117*	*51*	*63*	*97*	*1,643*
(10) Grants, contributions and other transfer payments	130	5,533	5,663		149				5,812
	129	**5,533**	**5,662**		**149**				**5,811**
	89	*3,869*	*3,958*		*146*				*4,104*
(12) All other expenditures	14,713		14,713	3	6	5	2	168	14,897
	6		**6**	**6**	**2**	**2**	**2**	**1**	**19**
	11		*11*	*4*	*476*	*1*	*3*	*2*	*497*
Total net expenditures	48,059	5,533	53,592	2,011	6,427	9,609	8,224	8,579	88,442
	44,548	**5,533**	**50,081**	**1,892**	**6,241**	**8,840**	**8,064**	**7,855**	**82,973**
	35,554	*3,869*	*39,423*	*1,497*	*9,037*	*6,659*	*7,550*	*7,706*	*71,872*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

	1983-84	1982-83
	$	$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	273,444	96,798
Other non-tax revenue	1,490,025	1,681,970
Total	1,763,469	1,778,768

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refund from the Province of Newfoundland in respect to recovery of 50% of expenditures incurred in 1982-83 by the Royal Commission on the "Ocean Ranger" Marine Disaster	185,810	
Other	87,634	
		273,444
Other non-tax revenue:		
Sale of statutory instruments pursuant to the Statutory Instruments Act, C. 38, Statutes of Canada, 1970-71-72	837	
Refund from the Province of Newfoundland in respect to recovery of 50% of expenditures incurred in 1983-84 by the Royal Commission on the "Ocean Ranger" Marine Disaster	1,488,956	
Other	232	
		1,490,025

	1983-84	1982-83
	$	$
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,612	179
Other non-tax revenue	470,221	702,637
Total	471,833	702,816

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Telephone—Mr Millar	9	
Bell Canada	956	
Department of Supply and Services	47	
Multitone	250	
Department of Public Works	350	
		1,612

	1983-84	1982-83
	$	$
CHIEF ELECTORAL OFFICER		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	11,079	6,872
Proceeds from sales	1,928	885
Other non-tax revenue	3,773	7,334
Total	16,780	15,091

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Election advances	10,906	
Refunds of expenditures pertaining to purchases of operating goods or services	173	
		11,079
Proceeds from sales:		
Report—Parties' fiscal return		1,928
Other non-tax revenue:		
Forfeiture candidates' election deposits	2,000	
Anonymous donations to candidates	218	
Other	1,555	
		3,773

	1983-84	1982-83
	$	$
COMMISSIONER OF OFFICIAL LANGUAGES		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	25,894	24,309

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
National Revenue (Customs and Excise)—Federal sales excise tax refund	20,906	
Association canadienne française de l'Ontario—Refund of Mr Y Breton's salary	4,969	
Department of Supply and Services—Central Travel Service—Refund of transportation cost	19	
		25,894

	1983-84	1982-83
	$	$
ECONOMIC COUNCIL OF CANADA		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,760	11,458

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	1,212	
Adjustment to prior year's Payables at Year End (PAYE)	548	
		1,760

	1983-84	1982-83
	$	$
PUBLIC SERVICE STAFF RELATIONS BOARD		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	26,646	27,282

Revenue—*Concluded*

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
National Joint Council of the Public Service of Canada—Bargaining agents' contribution	22,500	
Supply and Services Canada—Central Travel Service—Refund of transportation cost	1,131	
Miscellaneous recoveries	422	
Adjustment to prior year's Payables at Year End (PAYE)	2,593	
		26,646

Appendix 1

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—GENERAL ELECTIONS AND BY ELECTIONS

	Preliminary duties	Enumeration and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers—Fees, allowances and expenses	Election clerks—Fees, allowances and expenses	Miscellaneous printing	Ottawa headquarters	Election expenses—Administration	Election expenses—Enforcement	Total
	$	$	$	$	$	$	$	$	$	$	$	$
General elections—												
Prior to 1979	18											18
1979				90							2,110	2,200
1980											794	794
Next general election	660,862		64			2,062				8,564		671,552
Ottawa headquarters									729,652			729,652
By elections—												
1981—Ontario										250		250
1982—Ontario						1,874				4,371	8,907	15,152
1983—Ontario										2,380		2,380
—Quebec				2,773								2,773
—Nova Scotia		47,177	21,641	51,601	3,072	22,998	6,136	63		40,785		193,473
—Alberta		52,593	18,980	52,700	2,958	43,154	6,350	240		61,356		238,331
—British Columbia	97	100,078	28,400	75,498	3,935	41,776	8,128	402		59,792		318,106
—Northwest Territories	51,114	21,986	457	33,245	7,443	166,287	46,531	2,780		2,393		332,236
Ottawa headquarters									518,331		61,723	580,054
	712,091	221,834	69,542	215,907	17,408	278,151	67,145	3,485	1,247,983	179,891	73,534	3,086,971

STATEMENT OF EXPENDITURES—NEXT GENERAL ELECTION

	Preliminary duties	Enumeration and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers—Fees, allowances and expenses	Election clerks—Fees, allowances and expenses	Miscellaneous printing	Ottawa headquarters	Election expenses—Administration	Election expenses—Enforcement	Total
	$	$	$	$	$	$	$	$	$	$	$	$
Summary—												
Ontario	200,976					214			58			201,248
Quebec	178,154					30			40			178,224
Nova Scotia	24,697					18			17			24,732
Newfoundland	17,444					319						17,763
New Brunswick	18,417											18,417
Manitoba	31,851								19			31,870
British Columbia	91,084		64						43			91,191
Prince Edward Island	3,017											3,017
Saskatchewan	32,197								25			32,222
Alberta	48,694					213			30			48,937
Yukon Territory	1,601											1,601
Northwest Territories	11,911					1,268						13,179
Ottawa headquarters	819								729,190	8,564		738,573
Special voting rules—												
Ontario and Quebec									80			80
Maritimes and Newfoundland									75			75
Western Canada, Yukon and Northwest Territories									75			75
	660,862		64			2,062			729,652	8,564		1,401,204

Appendix 2

Economic Council of Canada

AUDITOR'S REPORT

TO THE ECONOMIC COUNCIL OF CANADA
AND
THE RIGHT HONOURABLE PIERRE ELLIOTT TRUDEAU, P.C., Q.C., M.P.
PRIME MINISTER OF CANADA

I have examined the statement of expenditure of the Economic Council of Canada for the year ended March 31, 1984. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Council for the year ended March 31, 1984, in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 6, 1984

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Salaries and employee benefits	5,878,956	5,599,021
Professional and special services	1,273,424	1,103,332
Accommodation	504,000	503,000
Travel and removal	315,689	235,449
Publicity, publication of reports and studies	247,453	259,236
Office stationery and supplies	156,632	153,231
Communications	126,752	124,380
Office furniture and equipment	53,411	63,409
Rental of equipment	50,854	53,743
Repair of office furniture and equipment	37,236	36,525
Renovations	28,036	19,213
Miscellaneous	1,510	2,464
Total expenditure	8,673,953	8,153,003
Provided for by:		
Parliamentary appropriations		
Privy Council Vote 20 (Note 3)	7,316,953	6,815,603
Statutory—Contributions to employee benefit plans	747,000	734,400
	8,063,953	7,550,003
Services provided without charge by government departments	610,000	603,000
	8,673,953	8,153,003

Approved by the Council:

DR. DAVID W. SLATER
Chairman

DENNIS M. PAPROSKI
Director, General Administration

NOTES TO FINANCIAL STATEMENT MARCH 31, 1984

1. Authority and objective

The Council was established in 1963 by the Economic Council of Canada Act and is a departmental Crown corporation named in Schedule B to the Financial Administration Act.

The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

2. Accounting policies

Expenditure includes the cost of work performed, goods received or services rendered prior to April 1.

Purchases of office furniture and equipment are recorded as expenditure when acquired.

Expenditure includes costs for services provided without charge by government departments.

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan and contributions are charged to expenditure when paid.

Refunds of previous years' expenditure are recorded as revenue of the Government of Canada when received and are not deducted from the expenditure of the Council.

3. Parliamentary appropriation—Privy Council Vote 20

	1984	1983
	$	$
Appropriation available	7,477,000	7,150,000
Lapsed in accordance with Section 30 of the Financial Administration Act and Treasury Board Circular 1979-41	160,047	334,397
Appropriation used	7,316,953	6,815,603

P
(ir

==

DE

PR
Offi
Offi
G
M
Cab
Fed
Adn
Com

Less:
Add:

Total

SPEC
Speci

CANA
SE
Canad
Less:
Add:

Total c

SECTION 20

1983-84
PUBLIC ACCOUNTS

Public Works

Department
Canada Mortgage and Housing Corporation
National Capital Commission

CONTENTS

	Page
Programs' objectives	**20.3**
Use of appropriations	**20.4**
Total cost of programs—Budgetary	**20.10**
Programs by activity—Budgetary	**20.11**
Grants and contributions	**20.13**
Budgetary expenditure by program and standard object	**20.14**
Revenue	**20.16**
Appendix	**20.19**

PUBLIC WORKS

Department

Objectives

ADMINISTRATION PROGRAM

—To provide central policy direction and central administrative support services for all departmental programs.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM

PROGRAM

—To provide the professional and technical services necessary to support programs of the Department of Public Works and other departments and agencies in the fields of construction and fire prevention.

CONSTRUCTION SERVICES REVOLVING FUND

—To provide construction, improvement and/or maintenance services in regard to accommodation, marine structures and land transportation projects to other federal departments and agencies, to other governments, or to private sector tenants of federal owned or leased property.

ACCOMMODATION PROGRAM

—To provide departments and agencies of the federal Government with accommodation of approved standards of quantity, quality and efficiency at the most economical cost.

MARINE PROGRAM

—To provide and maintain at the most economical cost marine facilities as required by federal programs for the development and support of industry and for water level control.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM

—To provide and maintain at the most economical cost roads, bridges and public utility services as required by federal Government programs.

LAND MANAGEMENT AND DEVELOPMENT PROGRAM*

—To manage and develop federal lands so as to combine the efficient provision of Government services with the achievement of wider social, economic and environmental objectives.

MUNICIPAL GRANTS PROGRAM

—To provide grants to taxing authorities in lieu of taxes on federal Government property.

Canada Mortgage and Housing Corporation

Objective

—To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

National Capital Commission

Objective

—To develop the National Capital Region as a symbol of identity for all Canadians.

---

* Includes the Canada Lands Company Limited formerly shown as a separate agency.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	ADMINISTRATION PROGRAM	
	Budgetary	
1	Program expenditures	$ 51,394,000
	Transfer from TB Vote 10(1)	86,694
Stat	Minister of Public Works—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	PROFESSIONAL AND TECHNICAL SERVICES PROGRAM	
	Budgetary	
5	Program expenditures, the grants listed in the Estimates and contributions	$ 49,452,000
	5c	1,918,000
	Transfer from TB Vote 10(1)	269,573
Stat	Contributions to employee benefit plans	
	PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND	
6b	In accordance with Section 33 of the Adjustment of Accounts Act to amend (1) Section 26(1) to include the words "Other programs of the department," immediately following the words "on behalf of"; and (2) Section 26(3) to increase from $55,000,000 to $150,000,000 the amount by which the aggregate of expenditures made under Subsection (1) shall not exceed the revenues received	
Stat	Revolving Fund authority	
	Increase in Revolving Fund authority per Vote 6b	
	Total program—Budgetary	
	ACCOMMODATION PROGRAM	
	Budgetary	
10	Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan and Unemployment Insurance Act, 1971 purposes, and assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa and authority to spend revenue received during the year	$ 450,825,000
	10c	3,740,588
	Transfer from: TB Vote 5(1)	2,359,000
	TB Vote 10(1)	1,461,062
11c	Payments to Canada Museums Construction Corporation Incorporated in respect to operating and capital expenditures for the construction of the National Gallery of Canada and the National Museum of Man and for the additional parking spaces at the National Gallery	
15	Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister; and payments to Crown corporations for solar heating equipment purchases	$ 145,259,000
	15a	3,200,000
		148,459,000
	Less: transfer to Vote 35	1,792,000
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
Stat	Federal Court awards	
	Total program—Budgetary	
	MARINE PROGRAM	
	Budgetary	
20	Program expenditures including expenditures on works on other than federal property and contribution	$ 14,470,000
	20a	1,300,000
	20b	3,835,000
	Transfer from: TB Vote 5(1)	98,000
	TB Vote 10(1)	2,618
Stat	Dry docks subsidy—Canadian Vickers, Montreal (Dry Docks Subsidies Act)	
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	TRANSPORTATION AND OTHER ENGINEERING PROGRAM	
	Budgetary	
25	Operating expenditures including authority to make advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster Bridge	$ 26,779,000
	Transfer from: TB Vote 5(1)	231,000
	TB Vote 10(1)	300
30	Capital expenditures including expenditures on works on other than federal property	$ 34,078,000
	30a	10,810,000
	Transfer from TB Vote 10(1)	93
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
51,480,694		51,480,694		51,480,694	47,334,614	4,146,080		45,462,570
39,100	1,875	40,975		40,975	40,975			38,725
5,412,000	612,534	6,024,534		6,024,534	6,024,534			5,402,800
56,931,794	***614,409***	***57,546,203***		***57,546,203***	***53,400,133***	***4,146,080***		***50,904,095***
51,639,573		51,639,573		51,639,573	49,299,467	2,340,106		47,008,769
5,245,000	581,769	5,826,769		5,826,769	5,826,769			5,516,230
56,884,573	*581,769*	*57,466,342*		*57,466,342*	*55,126,236*	*2,340,106*		*52,524,999*
1		1		1		1		
			51,450,093	51,450,093				991,444
	95,000,000	95,000,000		95,000,000				
1	*95,000,000*	*95,000,001*	*51,450,093*	*146,450,094*	*1,505,626*	*1*	*144,944,467*	*991,444*
56,884,574	***95,581,769***	***152,466,343***	***51,450,093***	***203,916,436***	***56,631,862***	***2,340,107***	***144,944,467***	***53,516,443***
458,385,650		458,385,650		458,385,650	431,458,085	26,927,565		383,176,516
17,850,000		17,850,000		17,850,000	10,776,000	7,074,000		2,575,926
146,667,000		146,667,000		146,667,000	111,266,977	35,400,023		111,371,271
18,177,000	2,054,790	20,231,790		20,231,790	20,231,790			18,500,100
	439,624	439,624		439,624	439,624			139,596
	7,916	7,916		7,916	7,916			8,717,627
641,079,650	***2,502,330***	***643,581,980***		***643,581,980***	***574,180,392***	***69,401,588***		***524,481,036***
19,705,618		19,705,618		19,705,618	18,182,770	1,522,848		37,752,666
180,000		180,000		180,000	180,000			180,000
948,000	107,000	1,055,000		1,055,000	1,055,000			1,684,400
	167,054	167,054		167,054	167,054			
								17,518,917
20,833,618	***274,054***	***21,107,672***		***21,107,672***	***19,584,824***	***1,522,848***		***57,135,983***
27,010,300		27,010,300		27,010,300	25,189,809	1,820,491		26,901,144
44,888,093		44,888,093		44,888,093	42,248,129	2,639,964		29,466,167
339,000	38,000	377,000		377,000	377,000			350,600
72,237,393	***38,000***	***72,275,393***		***72,275,393***	***67,814,938***	***4,460,455***		***56,717,911***

Use of Appropriations—*Continued*

Vote	Program		
	LAND MANAGEMENT AND DEVELOPMENT PROGRAM		
	Budgetary		
35	**Operating expenditures**	$	7,937,000
	35a		1,400,000
	35c To authorize the transfer of $1,792,000 from Public Works Vote 15, Appropriation Act No. 2, 1983-84 for the purposes of this Vote; and to provide a further amount of		25,052,000
	Transfer from: Vote 15		1,792,000
	TB Vote 10$^{(1)}$		942,231
40	**Contributions**	$	7,909,000
	40b		2,750,000
	40c		7,208,400
45	Payments to Canada Lands Company (Mirabel) Limited for operating and capital expenditures	$	8,975,000
	Transfer from TB Vote 10$^{(1)}$		2,252,805
50	Payments to Canada Lands Company (Le Vieux-Port de Québec) Inc. for operating and capital expenditures	$	20,641,000
	50a		7,000,000
	50c		8,432,000
	Transfer from TB Vote 10$^{(1)}$		699,646
55	Payments to Harbourfront Corporation for operating and capital expenditures and authority to spend revenues received during the year in respect of Toronto Harbourfront properties owned by Her Majesty	$	7,700,000
	55a		4,900,000
	55b		1,180,000
	55c		1,368,000
56a	Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited for operating and capital expenditures	$	15,800,000
	56b		4,545,000
	Transfer from TB Vote 10$^{(1)}$		384,039
57a	Payments to Canada Harbour Place Corporation for operating and capital expenditures	$	7,100,000
	57b		17,750,000
Stat	Contributions to employee benefit plans		
	Use of appropriations not required for the current year		
	Total program—Budgetary		
	MUNICIPAL GRANTS PROGRAM		
	Budgetary		
60	**Operating expenditures**	$	1,805,000
	60c		250,000
	Transfer from TB Vote 5$^{(1)}$		100,000
65	Grants to municipalities in accordance with the Municipal Grants Act in respect of taxation years ending on or before December 31, 1979; and (a) subject to terms and conditions approved by the Governor in Council, grants to municipalities in lieu of development and redevelopment taxes of general application that are imposed or levied by a municipality for financing the capital cost of services, where a benefit is derived by federal property; (b) grants to provinces, to be calculated in the same manner as grants to municipalities under the Municipal Grants Act, in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province for a taxation year ending on or before December 31, 1979 to finance services that are ordinarily provided throughout Canada by municipalities; and (c) to authorize payments in respect of certain property prescribed as federal property for the 1974, 1975, 1976, 1977, 1978 and 1979 tax years of municipalities		
Stat	Grants to municipalities and other taxing authorities pursuant to the Municipal Grants Act, 1980		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Subtotal—Budgetary		
	CANADA MORTGAGE AND HOUSING CORPORATION		
	Budgetary		
70	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Canada Mortgage and Housing Corporation Act	$	1,270,237,000
	70a		153,100,000
	70b		344,350,000
	Transfer from TB Vote 10$^{(1)}$		161,259
Stat	Contributions made for an urban renewal scheme or pursuant to an urban renewal agreement		
	Total program—Budgetary		

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
37,123,231		37,123,231		37,123,231	35,046,367	2,076,864		10,098,548
17,867,400		17,867,400		17,867,400	17,312,084	555,316		
11,227,805		11,227,805		11,227,805	11,227,805			9,916,621
36,772,646		36,772,646		36,772,646	32,535,488	4,237,158		19,346,642
15,148,000		15,148,000		15,148,000	12,892,261	2,255,739		8,477,698
20,729,039		20,729,039		20,729,039	12,641,782	8,087,257		6,269,702
24,850,000		24,850,000		24,850,000	20,935,000	3,915,000		7,420,000
310,000	35,000	345,000		345,000	345,000			368,300
								406
164,028,121	***35,000***	***164,063,121***		***164,063,121***	***142,935,787***	***21,127,334***		***61,897,917***
2,155,000		2,155,000		2,155,000	1,941,951	213,049		1,405,607
2,000,000		2,000,000		2,000,000	249,046	1,750,954		952,451
229,000,000	1,818,199	230,818,199		230,818,199	230,818,199			205,734,619
163,000	18,000	181,000		181,000	181,000			175,900
233,318,000	***1,836,199***	***235,154,199***		***235,154,199***	***233,190,196***	***1,964,003***		***208,268,577***
1,245,313,150	100,881,761	1,346,194,911	51,450,093	1,397,645,004	1,147,738,122	104,962,415	144,944,467	1,012,921,962
1,767,848,259		1,767,848,259		1,767,848,259	1,602,875,064	164,973,195		1,569,499,069
6,000,000	(4,550,646)	1,449,354		1,449,354	1,449,354			4,736,675
1,773,848,259	***(4,550,646)***	***1,769,297,613***		***1,769,297,613***	***1,604,324,418***	***164,973,195***		***1,574,235,744***

Use of Appropriations—*Concluded*

Vote	Program	
	Non-budgetary	
L75	Advances to Canada Mortgage and Housing Corporation for the acquisition, servicing, development, construction or improvement of land or buildings as provided by Section 55 of the National Housing Act. (Gross)	$ 18,000,000
	L75b	4,200,000
Stat	The Canada Mortgage and Housing Corporation Act, as amended. Section 22 provides authority for advances from the Consolidated Revenue Fund to the Corporation as limited by authorities contained in the National Housing Act, as amended. Section 25 limits the amount of loans or guarantees made by the Corporation to those authorities under the National Housing Act.	
	The National Housing Act, as last amended.	
	Section 9(6). Authority for advances to enable the Canada Mortgage and Housing Corporation to discharge its obligations under Section 8 of the National Housing Act, Mortgage Insurance Fund. PC 1981-3077, October 29, 1981 limits the aggregate outstanding to $400,000,000. (Gross)	
	Section 10. Authority for a special Mortgage and Loan Purchase Fund, any advance to which shall not exceed $100,000,000 *less* the balance of the Fund. (Net)	
	Section 21(1)(a). Advances for direct loans under Part II, Part IV-2, Part VI, Part VI-1 and Sections 58 and 59 not exceeding in the aggregate $14,500,000,000. (Gross)	
	Section 21.1(4). Advances for land acquisition for low rental housing, not to exceed $40,000,000. (Gross)	
	Section 26(3) limits the aggregate of advances, reimbursements and payments for provincial and municipal urban redevelopment to $351,000,000. (Gross)	
	Section 27.6(2) limits the aggregate of advances for neighbourhood improvement program purposes to $302,000,000. (Gross)	
	Section 34.14(2) limits the aggregate of advances for rehabilitation of existing residential buildings to $500,000,000. (Gross)	
	Section 39(1) limits the aggregate of advances for proposal development in housing research and community development to $25,000,000. (Gross)	
	Section 40(3) limits the aggregate of advances and reimbursements for public housing joint projects to $2,700,000,000. (Gross)	
	Section 45.1(7) limits the aggregate of advances and reimbursements for federal-provincial new communities projects to $100,000,000. (Gross)	
	Section 48(2) limits the aggregate of advances and reimbursements for student housing project loans purposes to $550,000,000. (Gross)	
	Section 53(3) limits the aggregate of advances and reimbursements for water and sewerage project purposes to $1,674,600,000. (Gross)	
	Total of Section 21(1)(a) to 53(3) gross authorities is $20,742,600,000.	
Stat	Advances under the National Housing Act	
	Total program—Non-budgetary	
	NATIONAL CAPITAL COMMISSION	
	Budgetary	
80	Payment to the National Capital Commission for operating expenditures	$ 43,318,000
	Transfer from TB Vote 10[1]	319,245
85	Payment to the National Capital Commission for capital expenditures and for contributions to local municipalities and other authorities in respect of the cost of projects of those municipalities or authorities	
90	Payment to the National Capital Commission for grants and contributions including contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region	
	Total program—Budgetary	
	Non-budgetary	
L95	Loans to the National Capital Commission in accordance with Section 16 of the National Capital Act for the purpose of acquiring property in the National Capital Region. (Gross)	
	Total—Budgetary	
	Non-budgetary	

---

[1] Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 employment initiatives.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
22,200,000		22,200,000		22,200,000	13,000,000	9,200,000		5,000,000
			18,300,000	18,300,000	18,300,000			
			99,722,865	99,722,865	(277,135)		100,000,000	(398,957)
			2,174,306,790	2,174,306,790	161,500,000		2,012,806,790	128,500,000
			38,500,000	38,500,000			38,500,000	
			290,000,000	290,000,000	3,500,000		286,500,000	1,500,000
			263,500,000	263,500,000	13,500,000		250,000,000	7,000,000
			300,600,000	300,600,000	24,500,000		276,100,000	19,000,000
			25,000,000	25,000,000			25,000,000	
			1,256,000,000	1,256,000,000	190,500,000		1,065,500,000	137,000,000
			100,000,000	100,000,000			100,000,000	
			111,000,000	111,000,000			111,000,000	
			388,100,000	388,100,000	13,000,000		375,100,000	27,500,000
			5,065,029,655	*5,065,029,655*	*424,522,865*		*4,640,506,790*	*320,101,043*
31,800,000	(31,800,000)							
54,000,000	***(31,800,000)***	***22,200,000***	***5,065,029,655***	***5,087,229,655***	***437,522,865***	***9,200,000***	***4,640,506,790***	***325,101,043***
43,637,245		43,637,245		43,637,245	43,637,245			42,114,000
33,529,000		33,529,000		33,529,000	33,529,000			31,420,000
9,384,000		9,384,000		9,384,000	9,384,000			8,665,540
86,550,245		***86,550,245***		***86,550,245***	***86,550,245***			***82,199,540***
2,200,000		***2,200,000***		***2,200,000***		***2,200,000***		
3,105,711,654	96,331,115	3,202,042,769	51,450,093	3,253,492,862	2,838,612,785	269,935,610	144,944,467	2,669,357,246
56,200,000	(31,800,000)	24,400,000	5,065,029,655	5,089,429,655	437,522,865	11,400,000	4,640,506,790	325,101,043

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
ADMINISTRATION	1983-84	53,400	106	7,749	1,174	62,217
	1982-83	50,904	1,856	2,956	1,063	53,067
PROFESSIONAL AND TECHNICAL SERVICES	1983-84	55,126	750	4,937	756	60,069
	1982-83	52,525	46	2,240	807	55,526
PROFESSIONAL AND TECHNICAL SERVICES—CONSTRUCTION SERVICES REVOLVING FUND	1983-84	1,506				1,506
	1982-83	991				991
ACCOMMODATION	1983-84	574,180	33,802	6,879	5,609	552,866
	1982-83	524,481	54,436		4,872	474,917
MARINE	1983-84	19,585	1,358		254	18,481
	1982-83	57,136	1,692		386	55,830
TRANSPORTATION AND OTHER ENGINEERING	1983-84	67,815	881		102	67,036
	1982-83	56,718	615		90	56,193
LAND MANAGEMENT AND DEVELOPMENT	1983-84	142,936	13,618	445	83	129,846
	1982-83	61,897	6,369		69	55,597
MUNICIPAL GRANTS	1983-84	233,190	24,053	223	42	209,402
	1982-83	208,269	17,014	85	35	191,375
	1983-84	1,147,738	74,568	20,233	8,020	1,101,423
	1982-83	1,012,921	82,028	5,281	7,322	943,496
CANADA MORTGAGE AND HOUSING CORPORATION	1983-84	1,604,324	953,911			650,413
	1982-83	1,574,236	902,413			671,823
NATIONAL CAPITAL COMMISSION	1983-84	86,550	2,177			84,373
	1982-83	82,200	2,285			79,915
Total	1983-84	2,838,612	1,030,656	20,233	8,020	1,836,209
	1982-83	2,669,357	986,726	5,281	7,322	1,695,234

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Executive offices	2,604	2,361	34	180			2,638	2,541
Administrative services	48,766	44,214	117	620			48,883	44,834
Contributions to employee benefit plans	6,025	6,025					6,025	6,025
	57,395	52,600	151	800			57,546	53,400
Less: receipts credited to revenue		106						106
Add: accommodation provided without charge by this department	7,749	7,749					7,749	7,749
other services provided without charge by other departments	1,174	1,174					1,174	1,174
Total cost of program	66,318	61,417	151	800			66,469	62,217
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM								
Architectural, engineering and technical services	47,997	44,303	246	1,642	67	83	48,310	46,028
Fire prevention and protection services	3,260	3,009	34	227	35	35	3,329	3,271
Contributions to employee benefit plans	5,827	5,827					5,827	5,827
	57,084	53,139	280	1,869	102	118	57,466	55,126
Less: receipts credited to revenue		750						750
Add: accommodation provided without charge by this department	4,937	4,937					4,937	4,937
other services provided without charge by other departments	756	756					756	756
	62,777	*58,082*	*280*	*1,869*	*102*	*118*	*63,159*	*60,069*
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND								
Federal projects	600,293	457,187			46	46	600,339	457,233
Non-federal projects	19,307	17,469					19,307	17,469
	619,600	474,656			46	46	619,646	474,702
Less: receipts credited to the Fund	473,196	473,196					473,196	473,196
	146,404	*1,460*			*46*	*46*	*146,450*	*1,506*
Total cost of program	209,181	59,542	280	1,869	148	164	209,609	61,575
ACCOMMODATION PROGRAM								
General purpose buildings	464,371	437,320	86,211	65,408			550,582	502,728
Single purpose buildings	250,052	235,485	59,957	45,489			310,009	280,974
Program management	50,730	47,774	499	378			51,229	48,152
Contributions to employee benefit plans	20,232	20,232					20,232	20,232
	785,385	740,811	146,667	111,275			932,052	852,086
Less: revenues credited to the vote	288,470	277,906					288,470	277,906
	496,915	462,905	146,667	111,275			643,582	574,180
Less: receipts credited to revenue	30,968	33,802					30,968	33,802
Add: accommodation provided without charge by this department	6,879	6,879					6,879	6,879
other services provided without charge by other departments	5,609	5,609					5,609	5,609
Total cost of program	478,435	441,591	146,667	111,275			625,102	552,866
MARINE PROGRAM								
Industry support	12,326	13,402	1,678	973	230	180	14,234	14,555
Water level control	1,186	1,290	4,633	2,685			5,819	3,975
Contributions to employee benefit plans	1,055	1,055					1,055	1,055
	14,567	15,747	6,311	3,658	230	180	21,108	19,585
Less: receipts credited to revenue	2,086	1,358					2,086	1,358
Add: other services provided without charge by other departments	254	254					254	254
Total cost of program	12,735	14,643	6,311	3,658	230	180	19,276	18,481
TRANSPORTATION AND OTHER ENGINEERING PROGRAM								
Transportation facilities	27,010	25,190	44,888	42,248			71,898	67,438
Contributions to employee benefit plans	377	377					377	377
	27,387	25,567	44,888	42,248			72,275	67,815
Less: receipts credited to revenue	1,288	881					1,288	881
Add: other services provided without charge by other departments	102	102					102	102
Total cost of program	26,201	24,788	44,888	42,248			71,089	67,036

Programs by Activity—Budgetary—*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
LAND MANAGEMENT AND DEVELOPMENT PROGRAM								
Department—Land management and development	12,101	17,280	26,816	26,679	17,867	17,392	56,784	61,351
Crown corporations—Redevelopment of Mirabel and port properties	108,727	81,240					108,727	81,240
Contributions to employee benefit plans	345	345					345	345
	121,173	98,865	26,816	26,679	17,867	17,392	165,856	142,936
Less: revenues credited to the vote	1,792						1,792	
	119,381	98,865	26,816	26,679	17,867	17,392	164,064	142,936
Less: receipts credited to revenue	16,894	13,618					16,894	13,618
Add: accommodation provided without charge by this department	445	445					445	445
other services provided without charge by other departments	83	83					83	83
Total cost of program	103,015	85,775	26,816	26,679	17,867	17,392	147,698	129,846
MUNICIPAL GRANTS PROGRAM								
Administration	2,121	1,926	34	16			2,155	1,942
Grants to municipalities and other taxing authorities					232,818	231,067	232,818	231,067
Contributions to employee benefit plans	181	181					181	181
	2,302	2,107	34	16	232,818	231,067	235,154	233,190
Less: receipts credited to revenue						24,053		24,053
Add: accommodation provided without charge by this department	223	223					223	223
other services provided without charge by other departments	42	42					42	42
Total cost of program	2,567	2,372	34	16	232,818	207,014	235,419	209,402
CANADA MORTGAGE AND HOUSING CORPORATION								
Market housing	433,920	345,167					433,920	345,167
Social housing	844,737	838,034					844,737	838,034
Rehabilitation and conservation	406,700	363,922					406,700	363,922
Community services	55,893	34,325					55,893	34,325
Research, development, demonstration and information	25,757	20,960					25,757	20,960
Student summer employment	161	161					161	161
National energy program	680	305					680	305
Urban renewal	1,450	1,450					1,450	1,450
	1,769,298	1,604,324					1,769,298	1,604,324
Less: receipts credited to revenue		953,911						953,911
Total cost of program	1,769,298	650,413					1,769,298	650,413
NATIONAL CAPITAL COMMISSION								
Policy development	2,073	2,073					2,073	2,073
Land development	39,190	39,190					39,190	39,190
Transportation	8,367	8,367					8,367	8,367
Services and utilities	2,050	2,050					2,050	2,050
Recreation and culture	29,198	29,198					29,198	29,198
Administration and finance	14,027	14,027					14,027	14,027
	94,905	94,905					94,905	94,905
Less: revenues of the Commission*	8,355	8,355					8,355	8,355
	86,550	86,550					86,550	86,550
Less: receipts credited to revenue		2,177						2,177
Total cost of program	86,550	84,373					86,550	84,373

* Credited to Standard Object 12.

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
Grants			
Fire prevention and protection services			
Canadian Joint Fire Prevention Publicity Committee	10	10	10
Canadian Association of Fire Chiefs	25	25	25
	35	*35*	*35*
Contributions			
Architectural, engineering and technical services			
Construction Management Development Institute	55	46	42
Canadian Standards Association	12	12	12
North American Infrared Thermographic Association		25	
	67	*83*	*54*
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND			
Contributions			
Marine remedial works	*46*	*46*	
	148	***164***	***89***
MARINE PROGRAM			
Grant			
Industry support			
Dry dock subsidy to Canadian Vickers, Montreal	*180*	*180*	*180*
Contributions			
Industry support			
Contribution to the Council of Forest Industries for the purpose of a debris abatement program on the Fraser River	50		50
Expenditures not required for the current year			355
	50		*405*
	230	***180***	***585***
LAND MANAGEMENT AND DEVELOPMENT PROGRAM			
Contributions			
Land management and development			
Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	17,867	17,203	2,831
Summer Youth Employment Program—Harbourfront Corporation, Toronto, Ont		189	189
	17,867	***17,392***	***3,020***
MUNICIPAL GRANTS PROGRAM			
Grants			
Grants to municipalities in accordance with the Municipal Grants Act	2,000	249	952
Grants to municipalities and other taxing authorities	230,818	230,818	205,735
	232,818	***231,067***	***206,687***
Total	251,063	248,803	210,381

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Adminis-tration Program	Professional and Technical Services		Accommo-dation Program	Marine Program	Transportation and Other Enginee-ring Program
		Program	Construction Services Revolving Fund			
(1) Salaries and wages	41,660 **37,986** *36,721*	40,727 **38,956** *38,615*	23,662 **23,662** *13,791*	142,231 **140,646** *133,395*	7,396 **7,136** *12,000*	2,940 **3,429** *3,349*
(1) Other personnel costs	6,191 **6,298** *5,634*	6,040 **6,161** *5,759*	479 **479** *247*	23,589 **22,875** *21,176*	1,580 **1,465** *2,233*	387 **572** *546*
(2) Transportation and communications	2,957 **2,952** *2,469*	3,753 **2,630** *2,492*	6,675 **6,675** *5,145*	8,593 **9,299** *7,657*	288 **326** *772*	1,313 **577** *671*
(3) Information	145 **459** *107*	38 **193** *4*	1,330 **1,330** *507*	2,907 **1,590** *754*	13 **16** *83*	37 **80** *48*
(4) Professional and special services	4,245 **2,762** *3,310*	4,813 **3,766** *3,458*	53,010 **53,010** *27,386*	77,348 **74,266** *70,348*	580 **1,208** *3,806*	2,434 **2,793** *649*
(5) Rentals	759 **550** *855*	350 **303** *301*	1,568 **1,568** *1,616*	334,109 **323,409** *283,541*	131 **155** *415*	277 **235** *307*
(6) Purchased repair and upkeep	120 **438** *248*	350 **250** *255*	83,764 **83,764** *55,929*	85,883 **62,680** *45,719*	2,214 **2,826** *19,858*	24,514 **21,834** *24,228*
(7) Utilities, materials and supplies	1,313 **1,149** *1,013*	971 **856** *854*	8,106 **8,106** *4,743*	115,393 **118,134** *108,771*	2,296 **2,527** *3,790*	1,190 **1,596** *1,347*
(8) Construction and acquisition of land, buildings and works		**382** *1*	289,402 **289,402** *171,049*	103,207 **76,808** *85,280*	4,344 **3,329** *12,547*	38,516 **36,418** *25,076*
(9) Construction and acquisition of machinery and equipment	151 **800** *523*	280 **1,488** *695*	4,049 **4,049** *4,261*	18,868 **9,269** *11,258*	1,967 **329** *928*	661 **262** *494*
(10) Grants, contributions and other transfer payments		102 **118** *89*	46 **46**		230 **180** *585*	
(12) All other expenditures	5 **6** *24*	42 **23** *2*	147,555 **2,611** *2,268*	19,924 **13,110** *5,444*	69 **88** *119*	6 **19** *3*
(1-12) Total	57,546 **53,400** *50,904*	57,466 **55,126** *52,525*	619,646 **474,702** *286,942*	932,052 **852,086** *773,343*	21,108 **19,585** *57,136*	72,275 **67,815** *56,718*
(13) *Less:* revenues credited to the vote			473,196 **473,196** *285,951*	288,470 **277,906** *248,862*		
Total net expenditures	57,546 **53,400** *50,904*	57,466 **55,126** *52,525*	146,450 **1,506** *991*	643,582 **574,180** *524,481*	21,108 **19,585** *57,136*	72,275 **67,815** *56,718*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Land Management and Development Program	Municipal Grants Program	Subtotal	Canada Mortgage and Housing Corporation	National Capital Commission	Total
2,392 **2,415** *2,461*	1,355 **1,331** *1,142*	262,363 **255,561** *241,474*			262,363 **255,561** *241,474*
441 **360** *390*	188 **205** *177*	38,895 **38,415** *36,162*			38,895 **38,415** *36,162*
196 **166** *107*	696 **418** *185*	24,471 **23,043** *19,498*			24,471 **23,043** *19,498*
33 **102** *7*	**34**	4,503 **3,804** *1,510*			4,503 **3,804** *1,510*
937 **2,165** *703*	55 **81** *66*	143,422 **140,051** *109,726*			143,422 **140,051** *109,726*
7 **9** *15*	**1**	337,201 **326,230** *287,050*			337,201 **326,230** *287,050*
6,187 **2,819** *1,759*	**1**	203,032 **174,612** *147,996*			203,032 **174,612** *147,996*
849 **354** *532*	8 **36** *10*	130,126 **132,758** *121,060*			130,126 **132,758** *121,060*
26,816 **26,666** *1,227*		462,285 **433,005** *295,180*			462,285 **433,005** *295,180*
13 *64*	34 **16** *2*	26,010 **16,226** *18,225*			26,010 **16,226** *18,225*
17,867 **17,392** *3,020*	232,818 **231,067** *206,687*	251,063 **248,803** *210,381*			251,063 **248,803** *210,381*
110,131 **90,475** *51,612*		277,732 **106,332** *59,472*	1,769,298 **1,604,324** *1,574,236*	86,550 **86,550** *82,200*	2,133,580 **1,797,206** *1,715,908*
165,856 **142,936** *61,897*	235,154 **233,190** *208,269*	2,161,103 **1,898,840** *1,547,734*	1,769,298 **1,604,324** *1,574,236*	86,550 **86,550** *82,200*	4,016,951 **3,589,714** *3,204,170*
1,792		763,458 **751,102** *534,813*			763,458 **751,102** *534,813*
164,064 **142,936** *61,897*	235,154 **233,190** *208,269*	1,397,645 **1,147,738** *1,012,921*	1,769,298 **1,604,324** *1,574,236*	86,550 **86,550** *82,200*	3,253,493 **2,838,612** *2,669,357*

Revenue

	1983-84	1982-83
	$	$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Return on investments	22,410,218	26,375,418
Refunds of previous years' expenditure	6,692,200	4,648,388
Services and service fees	4,403,119	6,767,525
Privileges, licences and permits	11,602	15,671
Proceeds from sales	13,871,152	24,557,326
Other non-tax revenue	27,180,014	19,663,773
Total	74,568,305	82,028,101

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
Private sector enterprises—		
Burgeo Leasing Limited—Interest	12,866	
Eurocan Pulp and Paper Co Ltd—Interest	132,755	
		145,621
Other accounts—		
Canada Lands Company—		
Mirabel—Interest	75,877	
Vieux-Port de Montréal—Interest	53,128	
Vieux-Port de Québec—Interest	388,956	
Electrical Reduction Co Ltd—Interest	119,114	
Gulf Oil Canada Ltd—Interest	341,188	
Town of Mount Pearl—Interest	10,863	
Rent of Crown properties	3,167,824	
Rent of Crown-owned buildings	14,872,130	
Rent of Crown-owned public housing	2,832,342	
Sundry	403,175	
		22,264,597
		22,410,218

Region	Source of Revenue	Reason for Recovery	Amount	Total
			$	$
Refunds of previous years' expenditure:				
HQ	Canada Systems Group	Refund—Unused disk space	6,109	
	District of Stewart BC	Municipal grant overpayment	6,278	
	Eldorado Nuclear Limited	Refund of government grant	229,131	
	First City Capital Inc	Expenditure charged to the wrong fiscal year	5,119	
	Gotabanken Svensk Byggtjanst	Overpayment to publication	58,646	
	Halifax, NS	Municipal grant overpayment	124,801	
	Ottawa Board of Education	Reimbursement of salary paid to M. Colonnese	9,812	
	Payables at Year End	Adjustment to prior year's expenditure	71,880	
	Software International	Refund for return of licence fee package	179,771	
	Strathcona Sound (Nanisivik) Work	Recovery of expenditure against project	16,713	
	Sundry		18,622	
	Xerox Canada Ltd	Expenditure charged to the wrong fiscal year	5,456	
Atlantic	Atlantic Shopping Centre Ltd	Recovery of costs of electricity which was paid by Public Works Canada instead of landlord as per lease agreement	15,590	
	City of Dartmouth	Refund of overpayment	32,355	
	Erco Industries	Annual loan payment	134,779	
	Gulf Canada	Annual loan payment	164,844	
	Halifax Developments	Late remittance	27,134	
	Irving Oil Ltd	Overpayment	1,928	
	Irving Oil Ltd	Refund of duplicate payments	2,003	
	Town of Mount Pearl	Annual loan payment	9,787	
	Payables at Year End	Adjustment to prior year's expenditure	276,657	
	Sundry		55,592	
Quebec	Bellcourt Construction	Clause of recovery for taxes	6,860	
	CICAL Investments	Over evaluation of rent negotiation	11,550	
	Consumer Distr Co National Ltee	Overpayment—Operation costs	5,081	
	550 Sherbrooke Corr	Clauses to lease—Recovery of taxes	44,003	
	550 Sherbrooke Corr	Overpayment of taxes	38,776	
	Gotar Ltee	Overpayment—Operation costs	7,542	
	Les Immeubles Liegeois	Overpayment of rent	5,482	
	Ralph Lazar and Dame Annie Smith	Over evaluation of rent negotiation	14,363	
	London Life Insurance Co	Clause of recovery for taxes	7,489	

Revenue—*Continued*

Region	Source of Revenue	Reason for Recovery	Amount	Total
			$	$
	Monit Internationnal	Clause of recovery for taxes	19,292	
	Moodie SI	Agreement cancelled	6,981	
	Payables at Year End	Adjustment to prior year's expenditure	719,003	
	E Rapoport	Clauses to lease—Recovery of taxes	10,965	
	Rododendro	Clauses of recovery for taxes	15,564	
	S J B Holding	Overpayment—Operation costs	13,722	
	Sundry		170,771	
	Transol Inc	Overpayment of rent	11,667	
Capital	Bell Canada	Operating and maintenance costs 1982-83	66,857	
	Cadillac Fairview	Common area cost reimbursement for Place du Centre 1982-83	32,265	
	Environment	Back rent 1982-83—151 Jean Proulx, Hull	21,260	
	Government of Quebec	Repairs to MacDonald Cartier Bridge 1982-83	36,343	
	Laurentian Realties Co	Operating and maintenance costs 1982-83	14,245	
	Payables at Year End	Adjustment to prior year's expenditure	1,868,592	
	Province of Ontario	Repairs to MacDonald Cartier Bridge 1982-83	36,343	
	Province of Ontario	Repairs to Perley Bridge 1982-83	12,194	
	Sundry		240,722	
Ontario	Armco Canada Ltd	Settlement of litigation	10,000	
	Bleke, Cassals and Craydon	Settlement of litigation	15,000	
	Corporation Thunder Bay	Water refund	6,527	
	Cowan Holdings	Recovery of prior years' expenditure	6,837	
	EGM Cape Co Ltd	Recovery of P/Roll Burden	12,114	
	Imperial Oil Ltd	Credit memo on fuel dyed	6,266	
	Lilly McCayne Bowmans	Settlement of litigation	62,500	
	Payables at Year End	Adjustment to prior year's expenditure	325,743	
	Regional Municipality of Peel	Water refund	30,721	
	Sundry		35,564	
	Thompson, Dorfman and Sweetman	Settlement of litigation	12,500	
Western	BC Railway Company	Public Works Canada employee, F Kimball, recovery of wages	9,718	
	Calgary Federal Credit Union Limited	Recovery of tax escalation in prior years	5,583	
	Camco Incorporated	Recovery of duplicate payment 1982-83	9,420	
	Correctional Service Canada	Recovery of 1982-83 expenditures	19,733	
	Freeway Construction Limited	Due to charge-order decreasing total expenditure of Public Works Canada construction project	20,000	
	Payables at Year End	Adjustment to prior year's expenditure	38,679	
	Petro-Canada	Recovery of duplicate payment 1982-83	14,117	
	Royal Canadian Mounted Police	Recovery of operating and tax-escalation	34,678	
	Saskatchewan Power Corporation	Recovery of overpayment on utilities 1982-83	21,137	
	Sundry		66,609	
	Town of Churchill	Recovery of overpayment made December 1982	6,680	
Pacific	Bill Housser	Damage to Seaspan in previous year	230,000	
	Bill Housser	Previous year's damage claim Fraser River re: "Friendship"	25,000	
	Canadian National Railway	Recovery of funds provided from appropriation	314,292	
	City of Vancouver	Relocation of water supply to old Post Office Building	5,781	
	Correctional Service Canada	Balance of 1982-83 tax and operating and maintenance escalation	8,509	
	Dawson Construction	Alaska Highway—Recovery of overpayment	14,339	
	Parlee Irving	Re: Damage—Lewis River Bridge—Whitehorse	251,494	
	Payables at Year End	Adjustment to prior year's expenditure	110,583	
	Royal Canadian Mounted Police	1982-83 charges incidentally missed	16,892	
	Sundry		44,753	
	Supply and Services Canada	Balance of 1982-83 tax and operating and maintenance escalation	9,492	6,692,200
Services and service fees:				
	Earning of dry docks—			
	Champlain graving dock—Lauzon, Que		120,679	
	Lorne graving dock—Lauzon, Que		1,650	
	Selkirk repair slip—Manitoba		8,432	
	Esquimalt graving dock—BC		760,934	
	Earnings of dredges and marine vessels		14,750	
	Earnings—New Westminster Railway Bridge		903,646	
	Tenant service fees		290,591	
	Tenant service fees—Trade shops		98,968	
	Crown-leased housing rental		515,522	
	Crown-leased public building rental		1,687,547	
	Contract building management		400	4,403,119
Privileges, licences and permits:				
	Rental of water lots			11,602
Proceeds from sales:				
	Sale of energy		3,462,302	
	Sale of real estate		10,028,174	
	Industrial sales		380,676	13,871,152

Revenue—*Concluded*

Region	Source of Revenue	Reason for Recovery	Amount	Total
			$	$
Other non-tax revenue:				
HQ	CNIB	Rebate on operating surplus	38,179	
	Department of National Defence	Microfiche standards	25,800	
	Department of Transport	Grants in lieu of taxes	23,885,359	
	Sundry		36,912	
Atlantic	Canadian General Insurance Co	Damage crown-owned vehicle	3,117	
	Government of Newfoundland and Labrador	Share of firefighters salaries for 1982-83	37,422	
	Sundry		776,917	
Quebec	Sundry		82,885	
Capital	Blackburn Building	Realty taxes	7,009	
	CD Howe Building	Operating and maintenance	395,020	
	CD Howe Building	Realty taxes	564,665	
	Canada Life Association	De-escalation of realty taxes	13,397	
	Conference Centre	Expenses incurred	79,835	
	Federal Study Centre	Expenses incurred	24,112	
	Forintek Corporation	Operating and maintenance	398,959	
	Old Met Life	Operating and maintenance	3,481	
	La Promenade	Operating and maintenance	3,737	
	Sundry		290,769	
Ontario	Canadian National Railways	Burlington Lift Bridge	84,912	
	Canfarm Co-operative Services	Proportionate share of municipal taxes	13,474	
	Sundry		22,171	
Western	Sundry		352,739	
Pacific	Sundry		39,143	
				27,180,014

CANADA MORTGAGE AND HOUSING CORPORATION

	1983-84	1982-83
	$	$
Summary		
Non-Tax Revenue—		
Return on investments	941,142,066	892,092,911
Refunds of previous years' expenditure	1,427,960	2,133,003
Proceeds from sales	145,932	123,559
Other non-tax revenue	11,195,252	8,063,727
Total	953,911,210	902,413,200

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Lending institutions—		
Canada Mortgage and Housing Corporation—		
Interest	894,133,969	
Profit	47,008,097	
		941,142,066
Refunds of previous years' expenditure:		
Excess billing under Part V of the National Housing Act		1,427,960
Proceeds from sales:		
Sale of properties		145,932
Other non-tax revenue:		
Sundry	9,254,371	
Start-up funds recoveries Part V	1,188,092	
Urban renewal recoveries	752,789	
		11,195,252

NATIONAL CAPITAL COMMISSION

	1983-84	1982-83
	$	$
Summary		
Non-Tax Revenue—		
Return on investments	2,176,905	2,285,200

	1983-84
	$
Details	
Non-Tax Revenue—	
Return on investments:	
Loans, investments and advances—	
Crown corporations and agencies—	
Other—	
National Capital Commission—	
Interest	2,176,905

Appendix

Construction Services Revolving Fund

MANAGEMENT REPORT

We have prepared the financial statements of the Construction Services Revolving Fund in accordance with Treasury Board policy and the reporting requirements of the Receiver General for Canada.

These financial statements were prepared with objective data and in conformity to the "consistency" principle. The management of the Fund is effected through the maintenance of accounts which provide a centralized record of the Fund's transactions. It is further managed and controlled through procedure manuals, instructions and directives. Transactions are executed in accordance to the regulations contained in the Guide on Financial Administration and the Financial Administration Act in order to maintain accountability and exercise internal control.

The transactions of the Fund have been subjected to audit by the Auditor General's office as part of the review of internal control and the examination of the books, records and financial statements of the Department.

Approved by:

H. G. RICHARDS
Director General, Finance
(Senior full-time financial officer)

J. B. SWAYNE
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

August 10, 1984

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

	1984		1983	
	Estimates	Actual	Estimates	Actual
Net profit for the year				(16)
Operating sources				(16)
Working capital change		51,128		20,028
Other item		(49,622)		(19,021)
Authority used		1,506		991

BALANCE SHEET AS AT MARCH 31, 1984

FUND ASSETS	1984	1983
	$	$
Current assets		
Accounts receivable		
Federal Government	161,835,582	94,768,405
Outside parties	5,748,176	2,897,741
	167,583,758	97,666,146

FUND LIABILITIES	1984	1983
	$	$
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	556,349	302,048
Outside parties	67,617,170	49,081,348
	68,173,519	49,383,396
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	99,448,439	48,320,950
Accumulated deficit	(38,200)	(38,200)
	99,410,239	48,282,750
	167,583,758	97,666,146

The accompanying notes are an integral part of the financial statements.

Appendix—*Continued*

Construction Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Payments and charges	478,213,784	289,500,886
Recoveries	478,213,784	289,500,886
Add: collection of prior year accounts receivable written off		15,900
Total recoveries	478,213,784	289,516,786
Net profit		15,900

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Balance, beginning of year	38,200	54,100
Net profit for the year		(15,900)
Balance, end of year	38,200	38,200

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Sources of working capital		
Operations		
Net profit for the year		15,900
Increase in the accumulated net charge against the Fund's authority	51,127,489	20,011,818
Increase in working capital	51,127,489	20,027,718
Working capital, beginning of year	48,282,750	28,255,032
Working capital, end of year	99,410,239	48,282,750
Changes in working capital components:		
Increase in accounts receivable	69,917,612	30,388,621
Increase in accounts payable and accrued liabilities	(18,790,123)	(10,360,903)
	51,127,489	20,027,718

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1984

	1984	1983
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	99,448,439	48,320,950
Add: PAYE charges against the appropriation account after March 31	68,173,519	49,383,396
Less: amounts credited to the appropriation account after March 31	162,566,425	94,154,439
Net authority used, end of year	5,055,533	3,549,907
Authority limit	150,000,000	55,000,000
Unused authority carried forward	144,944,467	51,450,093

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Purpose and authority

The Construction Services Working Capital Advance was replaced by the Construction Services Revolving Fund as at April 1, 1980. The purpose of the Fund is to provide construction services (interim financing and financial control, construction supervision and other related services) on a cost recovery basis to other programs of the Department, to other federal departments and agencies, to other governments or to private sector tenants of federal property.

The Adjustment of Accounts Act, S.C. 1980, c. 17, authorized the operation of the Construction Services Revolving Fund in the current and subsequent years with a statutory authority limit of $55 million. In accordance with Section 33 of the Adjustment of Accounts Act and through the Appropriation Act No. 3, 1983-84, the Construction Services Revolving Fund was amended to include charges to be made to other departmental programs in the definition of purpose and to increase the financial authority from $55,000,000 to $150,000,000.

2. Significant accounting policy

Payments, charges and recoveries

The Construction Services Revolving Fund provides construction services on a cost recovery basis. The recoveries are always equal to the payments and charges since revenue is recognized at billing point, hence no profit is realized.

3. Restatement of prior year figures

For comparative purposes, some 1982-83 figures have been restated to conform with the 1983-84 presentation. Furthermore, the 1982-83 figures were restated to reflect the partial collection of accounts receivable written off in 1981-82.

Appendix—*Continued*

Construction Services Revolving Fund—*Continued*

SUPPLEMENTARY INFORMATION TO THE STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

Names of clients	Payments, charges and recoveries
	$
Advisory Council on the Status of Women	30,534
Agriculture	19,185,733
Atomic Energy Control Board	64,078
Atomic Energy of Canada Limited	110,933
Auditor General	87,808
Canada Employment and Immigration Commission	6,103,429
Canada Labour Relations Board	398
Canada Mortgage and Housing Corporation	227,773
Canada Ports Corporation	74,954
Canadian Arsenals Limited	407
Canadian Broadcasting Corporation	115,951
Canadian Council on Children and Youth	1,452
Canadian Dairy Commission	12,968
Canadian Grain Commission	253,966
Canadian Human Rights Commission	33,413
Canadian Industrial Renewal Board	351
Canadian Intergovernmental Conference Secretariat	1,909
Canadian International Development Agency	538,892
Canadian National Marine	1,303,100
Canadian National Telecommunications	508
Canadian Radio-television and Telecommunications Commission	81,344
Canadian Transport Commission	96,380
Canadian Unity Information Office	48,497
Chief Electoral Officer	46,242
Commissioner for Federal Judicial Affairs	6,489
Commissioner of Official Languages	50,754
Communications	2,264,573
Community Correctional Centres	23,396
Comptroller General	91
Consumer and Corporate Affairs	310,924
Correctional Service	79,027,163
Economic Council of Canada	30,846
Economic and Regional Development	82,101
Eldorado Nuclear Limited	1,206
Emergency Planning Canada	162
Energy, Mines and Resources	2,809,479
Environment	36,302,889
External Affairs	274,390
Farm Credit Corporation	207
Federal Court of Canada	33,643
Federal-Provincial Relations Office	2,783
Finance	284,363
Fisheries and Oceans	95,066,466
Fitness and Amateur Sport	19,561
Foreign Investment Review Agency	9,315
Government Telecommunications Agency	51
Great Lakes Water Quality	26,429
Harbour Commissions	1,213,190
House of Commons	487,741
Immigration Appeal Board	26,224
Indian Affairs and Northern Development	26,922,449
Industry, Trade and Commerce	1,210,433
Insurance	114,175
International Joint Commission	18,833
Justice	174,219
Labour	212,946
Law Reform Commission of Canada	3,952
Library of Parliament	58,007
Medical Research Council	25,944
Ministry of State for Science and Technology	13,507
Ministry of State for Social Development	70,321
National Battlefields Commission	4,320
National Capital Commission	22,773
National Defence	4,192,533
National Energy Board	67,130
National Film Board	340,742
National Health and Welfare	31,596,891
National Library	161,795
National Museums of Canada	844,764
National Parole Board	74,013
National Research Council of Canada	30,265,961
National Revenue—Customs and Excise	2,739,235
National Revenue—Taxation	2,132,370
National Sport and Recreation Centre Inc.	66,401
Northern Canada Power Commission	34,363
Northern Pipeline Agency	17,083
Northern Transportation Ltd.	28,397
Ocean Ranger Marine Disaster	14,608
Ontario Ministry of Transportation and Communications	325,187
Passport Office	16,524
Post Office	14,747,350
Prairie Farm Rehabilitation	213,608
Privy Council	202,473
Project Le Vieux Port	243
Public Archives	794,628
Public Service Commission	720,542
Public Service Staff Development Branch	286
Public Service Staff Relations Board	54,786
Public Works	275
Regional Industrial Expansion	421,428
Royal Canadian Mint	109,046
Royal Canadian Mounted Police	33,499,996
Science Council of Canada	2,880
Secretary of State	389,808
Social Sciences and Humanities Research Council	7,002
Solicitor General	259,149
Statistics Canada	1,232,235
Supply and Services	2,557,222
Supreme Court of Canada	35,868
Tariff Board	4,775
Tax Court of Canada	2,204
The Senate	26,848
Transport	63,683,596
Treasury Board	190,759
United States Government (Shakwak)	328,137
Veterans Affairs	1,044,539
Other	2,133,369
	471,208,384
Adjustments	1,988,067
	473,196,451
Amounts to be recovered	5,017,333
Total	478,213,784

Appendix—*Concluded*

Construction Services Revolving Fund—*Concluded*

ANALYSIS OF AMOUNTS TO BE RECOVERED AS AT MARCH 31, 1984

Names of clients	Total	Names of clients	Total
	$		$
Agriculture	(344,840)	Ministry of State for Social Development	(73)
Atomic Energy of Canada Limited	773	National Capital Commission	10,250
Canada Employment and Immigration Commission	(35,063)	National Defence	(28,319)
Canada Labour Relations Board	48	National Film Board	17,809
Canada Mortgage and Housing Corporation	12,616	National Health and Welfare	64,861
Canada Ports Corporation	18,505	National Library	68
Canadian Broadcasting Corporation	45,951	National Museums of Canada	(110,977)
Canadian Grain Commission	13,247	National Parole Board	(25,662)
Canadian Human Rights Commission	237	National Research Council of Canada	(3,349,111)
Canadian International Development Agency	(93)	National Revenue—Customs and Excise	(97,959)
Canadian National Marine	34,241	National Revenue—Taxation	(200,559)
Canadian National Telecommunications	32	National Sport and Recreation Centre Inc.	9,199
Chief Electoral Officer	312	Northern Canada Power Commission	238,790
Commissioner of Official Languages	(639)	Ocean Ranger Marine Disaster	(1,285)
Communications	(70,530)	Passport Office	833
Community Correctional Centres	1,619	Post Office	4,953,882
Comptroller General	3,108	Privy Council	(180)
Correctional Service	(566,449)	Public Archives	(20,620)
Economic Council of Canada	(3)	Public Service Commission	(7,094)
Eldorado Nuclear Limited	71	Public Works	(7,216)
Energy, Mines and Resources	170,497	Regional Industrial Expansion	(8,318)
Environment	353,002	Royal Canadian Mounted Police	107,294
External Affairs	7,010	Secretary of State	(2,349)
Fisheries and Oceans	793,618	Solicitor General	31,316
Harbour Commissions	463,495	Statistics Canada	(56,770)
House of Commons	394	Supply and Services	81,022
Indian Affairs and Northern Development	241,354	The Senate	2,200
Industry, Trade and Commerce	(29,425)	Transport	(691,636)
Insurance	78,456	Treasury Board	(4,246)
Justice	1,660	United States Government (Shakwak)	30,600
Labour	848	Veterans Affairs	103,377
Laurentian Pilotage Authority	2,504	Other	2,781,629
Law Reform Commission of Canada	21	Total	5,017,333

SECTION 21

1983-84
PUBLIC ACCOUNTS

Regional Industrial Expansion

Department
Cape Breton Development Corporation
Federal Business Development Bank
Foreign Investment Review Agency

CONTENTS

	Page
Programs' objectives	21.3
Use of appropriations	21.4
Total cost of programs—Budgetary	21.9
Programs by activity—Budgetary	21.10
Grants and contributions	21.11
Budgetary expenditure by program and standard object	21.12
Revenue	21.13

T

S
Sp

C

C
Le
Ac

To

REGIONAL INDUSTRIAL EXPANSION

Department

Industry, Trade and Commerce

Objectives

TRADE-INDUSTRIAL PROGRAM

—To achieve efficient and sustained growth in the production and trade of Canadian goods and services and to assist Canadian industries to adjust to changes in the domestic and external economic environment.

TOURISM PROGRAM

—To sustain orderly growth of tourism in Canada.

Regional Economic Expansion

Objective

—To encourage each region of Canada to realize its potential for contributions to the economic and social development of the nation by expanding production and employment opportunities in regions of disparity and by encouraging mobility and other aspects of social adjustment both within and between regions.

Regional Industrial Expansion

Objective

—To increase overall industrial, commercial and tourism activity in all parts of Canada and in the process reduce economic disparity across Canada.

Cape Breton Development Corporation

Objective

—To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

Federal Business Development Bank

Objective

—To promote and assist in the establishment and development of business enterprises, particularly small business in Canada.

Foreign Investment Review Agency

Objective

—To ensure that acquisitions of control of Canadian business enterprises and the establishment of new or unrelated businesses by non-Canadians are, or are likely to be, of significant benefit to Canada.

Notes: The Grains and Oilseeds Program was transferred to the Department of External Affairs.

The Prairie Farm Rehabilitation Administration, as well as part of other votes, were transferred from the Department of Regional Economic Expansion to the Department of Agriculture (PC 1983-609 dated March 3, 1983).

Use of Appropriations

Vote	Program		
	DEPARTMENT		
	Industry, Trade and Commerce		
	TRADE-INDUSTRIAL PROGRAM		
	Budgetary		
1	Operating expenditures		$ 90,314,900
	1b To authorize the transfer of $2,538,999 from Industry, Trade and Commerce Vote 25, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from: Vote 25		2,538,999
	TB Vote 10(1)		78,353
5	Textile and Clothing Board—Operating expenditures		
10	The grants listed in the Estimates, contributions and authority to make commitments for the current fiscal year not exceeding $638,211,000		$ 510,569,000
	10a		11,400,000
	10b To authorize the transfer of $714,999 from Industry, Trade and Commerce Vote 25, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from: Vote 25		714,999
	TB Vote 10(1)		63,254
15	Payment to Canadian Patents and Development Limited		
20	Payments in accordance with terms and conditions approved by the Governor in Council to companies engaged in ship repair on the Canadian East and West coasts for the construction or extension of dry docks, and for the purchase and construction of supporting facilities		
25	Payments under the Small Business Investment Grant Act		$ 185,000,000
	Less transfer to: Vote 1	$ 2,538,999	
	Vote 1c (Regional Industrial Expansion) as authorized by Regional Industrial Expansion Vote 1c, Appropriation Act No. 4, 1983-84	8,979,999	
	Vote 10	714,999	
	Vote 45	8,319,999	
	Vote 50	17,692,999	38,246,995
Stat	Liabilities under the Small Businesses Loans Act		
Stat	Insurance payments under the Enterprise Development Program		
Stat	Minister of Industry, Trade and Commerce—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Use of appropriations not required for the current year		
	Total program—Budgetary		
	Non-budgetary		
L30	Advances to assist Canadian defence industry with plant modernization in amounts not to exceed one-half of the cost of the acquisition of new equipment to defence industry, such advances to be recovered on sale of the equipment to defence industry. (As previously provided in Appropriation Act No. 2, 1982-83). (Gross)		
L35	Loans in accordance with terms and conditions prescribed by regulations of the Governor in Council, (a) for the purpose of promoting the establishment, growth, efficiency or international competitiveness of Canadian industry and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or other commercial activity; or (b) to a person who has previously obtained assistance under a program of assistance to industry or any trustee or receiver authorized by law to carry on the business of such person for the purpose of protecting the Crown's interest resulting therefrom. (As previously provided in Appropriation Act No. 2, 1982-83). (Gross)		
L40	Authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council, (a) to purchase, on behalf of Her Majesty in right of Canada, capital stock of a company in order to exercise a stock option in such company that has been taken on behalf of Her Majesty in right of Canada in connection with the provision of a loan, insurance of a loan, or contribution made to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program, where, in the opinion of a board established pursuant to Section 7 of the Department of Industry, Trade and Commerce Act (i) the stock option should be exercised in order to permit Her Majesty in right of Canada to benefit from the purchase; or (ii) the stock option should be exercised to protect the Crown's interest in respect of the loan made or insured, or contribution made; and (b) to authorize the sale or other disposition of any capital stock so acquired. (As previously provided in Appropriation Act No. 2, 1982-83). (Gross)		
L41b	Loans pursuant to the Industrial and Regional Development Act. (Gross)		
L97b	Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time. (Appropriation Act No. 1, 1970). (Net)		
	Total program—Non-budgetary		
	TOURISM PROGRAM		
	Budgetary		
45	Operating expenditures		$ 36,086,000
	45b To authorize the transfer of $8,319,999 from Industry, Trade and Commerce Vote 25, Appropriation Act No. 2, 1983-84 for purposes of this Vote		1
	Transfer from: Vote 25		8,319,999
	TB Vote 10(1)		158,202

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
92,932,253		92,932,253		92,932,253	81,914,222	11,018,031		78,064,007
1,118,000		1,118,000		1,118,000	858,462	259,538		770,625
522,747,254		522,747,254		522,747,254	420,887,211	101,860,043		334,863,376
350,000		350,000		350,000	350,000			
1,000,000	(150,893)[2]	849,107		849,107	466,322	382,785		9,544,144
146,753,005		146,753,005		146,753,005	4,019,039	142,733,966		1,253,782
24,000,000	1,448,520	25,448,520		25,448,520	25,448,520			17,941,976
20,000,000	(3,195,975)	16,804,025		16,804,025	16,804,025			26,976,004
39,100	1,875	40,975		40,975	40,975			38,725
7,648,000	865,000	8,513,000		8,513,000	8,513,000			8,199,900
	50,032	50,032		50,032	50,032			4,212
								9,000,000
816,587,612	***(981,441)***	***815,606,171***		***815,606,171***	***559,351,808***	***256,254,363***		***486,656,751***
1,600,000		1,600,000		1,600,000	534,389	1,065,611		2,407,131
8,000,000		8,000,000		8,000,000	4,484,572	3,515,428		8,497,392
300,000		300,000		300,000		300,000		
5,000,000		5,000,000		5,000,000	975,000	4,025,000		
			1,885,638	1,885,638	(62,798)		1,948,436	(617,897)
14,900,000		***14,900,000***	***1,885,638***	***16,785,638***	***5,931,163***	***8,906,039***	***1,948,436***	***10,286,626***
44,564,202	(272,474)[2]	44,291,728		44,291,728	41,933,196	2,358,532		46,952,475

Use of Appropriations—*Continued*

Vote	Program		
50	Contributions		$ 5,020,000
	50b To authorize the transfer of $17,692,999 from Industry, Trade and Commerce Vote 25, Appropriation Act No. 2, 1983-84 for purposes of this Vote		1
	Transfer from: Vote 25		17,692,999
	TB Vote 10(1)		1,528,488
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Regional Economic Expansion		
	Budgetary		
1	Operating expenditures		$ 96,280,000
	Transfer from TB Vote 10(1)		52,921
			96,332,921
	Less transfer to: Vote 1 (Agriculture) as authorized by Agriculture Vote 1a, Appropriation Act No. 2, 1983-84	$ 424,100	
	Vote 5 (Agriculture) as authorized by Agriculture Vote 5a, Appropriation Act No. 2, 1983-84	31,399,899	31,823,999
5	Capital expenditures and authority to make expenditures on works, land, buildings and equipment on other than federal property for community infrastructure and on projects for the benefit of Indians and non-Indians		$ 7,836,000
	Less: transfer to Vote 10 (Agriculture) as authorized by Agriculture Vote 10a, Appropriation Act No. 2, 1983-84		7,228,000
10	The grants listed in the Estimates, contributions, including contributions as set out in subsidiary agreements made, in accordance with such directions as the Governor in Council may prescribe, pursuant to general development agreements entered into, with the approval of the Governor in Council, between Canada and the provinces and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements		$ 476,477,000
	10a		5,250,000
	Transfer from TB Vote 10(1)		973,043
			482,700,043
	Less: transfer to Vote 15 (Agriculture) as authorized by Agriculture Vote 15a, Appropriation Act No. 2, 1983-84		7,359,000
Stat	Minister of Regional Economic Expansion—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Use of appropriations not required for the current year		
	Total program—Budgetary		
	Non-budgetary		
L15	Loans in accordance with agreements entered into with the provinces with the approval of the Governor in Council, for the development of community and industrial infrastructure. (As previously provided in Appropriation Act No. 2, 1982-83). (Gross)		$ 26,000
	Less: transfer to Vote L16a (Agriculture) as authorized by Agriculture Vote L16a, Appropriation Act No. 2, 1983-84		25,999
	Use of appropriations not required for the current year		
	Total program—Non-budgetary		
	Regional Industrial Expansion		
	Budgetary		
1c	Operating expenditures—To authorize the transfer of $8,979,999 from Industry, Trade and Commerce Vote 25, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		$ 1
	Transfer from Industry, Trade and Commerce Vote 25		8,979,999
	Subtotal—Budgetary		
	Non-budgetary		
	CAPE BRETON DEVELOPMENT CORPORATION		
	Budgetary		
20	Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of losses incurred in the operation and maintenance in the fiscal year 1982-83 and 1983-84 of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division		$ 23,724,000
	20b To authorize the transfer of $11,602,000 from Regional Economic Expansion Vote 25, Appropriation Act No. 2, 1983-84 for the purposes of this Vote and to provide a further amount of		61,000,516
	Transfer from Vote 25		11,602,000
25	Payment to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations		$ 57,911,000
	Less: transfer to Vote 20		11,602,000
30	Payment to the Cape Breton Development Corporation for the purposes of Sections 22 and 23 of the Cape Breton Development Corporation Act		$ 9,520,000
	30a		1,200,000
	30b		500,000
	Total program—Budgetary		
	Non-budgetary		
L40a	The Cape Breton Development Corporation Act, Section 19(2). The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the Coal Division. The total amount of advances outstanding at any time, as last amended by Vote L40a, Appropriation Act No. 4, 1975, shall not exceed $25,000,000. (Net)		

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
24,241,488		24,241,488		24,241,488	18,464,662	5,776,826		
1,030,000	117,000	1,147,000		1,147,000	1,147,000			998,700
69,835,690	***(155,474)***	***69,680,216***		***69,680,216***	***61,544,858***	***8,135,358***		***47, 951,175***
64,508,922		64,508,922		64,508,922	61,833,133	2,675,789		51,815,270
608,000		608,000		608,000	274,272	333,728		534,476
475,341,043		475,341,043		475,341,043	336,548,692	138,792,351		343,126,526
39,100	(39,100)							
6,098,000		6,098,000		6,098,000	6,098,000			5,565,496
	100	100		100	100			
								315,000
546,595,065	***(39,000)***	***546,556,065***		***546,556,065***	***404,754,197***	***141,801,868***		***401,356,768***
1		1		1		1		956,292
								500,000
1		***1***		***1***		***1***		***1,456,292***
8,980,000		***8,980,000***		***8,980,000***	***1,895,500***	***7,084,500***		
1,441,998,367	(1,175,915)	1,440,822,452		1,440,822,452	1,027,546,363	413,276,089		935,964,694
14,900,001		14,900,001	1,885,638	16,785,639	5,931,163	8,906,040	1,948,436	11,742,918
96,326,516		96,326,516		96,326,516	83,325,270	13,001,246		14,105,383
46,309,000		46,309,000		46,309,000	16,098,442	30,210,558		71,146,000
11,220,000		11,220,000		11,220,000	10,770,000	450,000		11,105,000
153,855,516		***153,855,516***		***153,855,516***	***110,193,712***	***43,661,804***		***96,356,383***
			25,000,000	***25,000,000***	***11,368,288***		***13,631,712***	

Use of Appropriations—*Concluded*

Vote	Program	
	FEDERAL BUSINESS DEVELOPMENT BANK	
	Budgetary	
65	Payments to the Federal Business Development Bank for the purposes of Sections 21, 22 and 23 of the Federal Business Development Bank Act	$ 19,087,000
	65b	3,087,000
Stat	Payments to the Federal Business Development Bank pursuant to Sections 28 and 31 of the Federal Business Development Bank Act, as amended	
	Capital paid in, under authority of Section 28. The paid-in capital of the Corporation, after considering the amount of $79,000,000 paid to the Bank of Canada pursuant to Section 52, shall not exceed $475,000,000. (Gross).	
	Transfer of brought forward authority from non-budgetary appropriations	
	Adjustment pursuant to legal re-interpretation of authority	
	Total program—Budgetary	
	Non-budgetary	
Stat	The Federal Business Development Bank Act, as amended. Loans made to the Federal Business Development Bank from the Consolidated Revenue Fund under authority of Section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed $3.2 billion. (Net)	
Stat	Federal Business Development Bank Act, as amended. Capital paid-in, under authority of Section 28, pursuant to Section 52. The paid-in capital of the Corporation shall not exceed $475,000,000 *less* retained earnings. (Net)	
	Transfer of brought forward authority to budgetary appropriations	
	Total program—Non-budgetary	
	FOREIGN INVESTMENT REVIEW AGENCY	
	Budgetary	
70	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	
	Non-budgetary	

---

[1] Treasury Board Vote 10 employment initiatives.

[2] Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
22,174,000		22,174,000		22,174,000	21,282,391	891,609		19,471,343
65,000,000	(65,000,000)							
	267,563,898	267,563,898						
	(106,563,898)	(106,563,898)						
65,000,000	*96,000,000*	*161,000,000*		*161,000,000*	*56,600,000*		*104,400,000*	*99,000,000*
87,174,000	***96,000,000***	***183,174,000***		***183,174,000***	***77,882,391***	***891,609***	***104,400,000***	***118,471,343***
	19,857,869	19,857,869	773,214,195	793,072,064	(172,000,000)		965,072,064	(171,000,000)
			267,563,898	267,563,898				26,000,000
	(267,563,898)	(267,563,898)		(267,563,898)				
	(247,706,029)	***(247,706,029)***	***1,040,778,093***	***793,072,064***	***(172,000,000)***		***965,072,064***	***(145,000,000)***
6,003,000		6,003,000		6,003,000	5,679,333	323,667		5,206,379
655,000	74,000	729,000		729,000	729,000			639,300
6,658,000	***74,000***	***6,732,000***		***6,732,000***	***6,408,333***	***323,667***		***5,845,679***
1,689,685,883	94,898,085	1,784,583,968		1,784,583,968	1,222,030,799	458,153,169	104,400,000	1,156,638,099
14,900,001	(247,706,029)	(232,806,028)	1,067,663,731	834,857,703	(154,700,549)	8,906,040	980,652,212	(133,257,082)

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
Industry, Trade and Commerce						
TRADE-INDUSTRIAL	1983-84	559,352		13,764	1,322	574,438
	1982-83	486,657		9,803	1,673	498,133
TOURISM	1983-84	61,545		1,278	209	63,032
	1982-83	47,951		771	205	48,927
Regional Economic Expansion	1983-84	404,754	47,556	7,522	1,595	366,315
	1982-83	401,357	49,083	6,269	1,447	359,990
Regional Industrial Expansion	1983-84	1,895				1,895
	1982-83					
	1983-84	1,027,546	47,556*	22,564	3,126	1,005,680
	1982-83	935,965	49,083*	16,843	3,325	907,050
CAPE BRETON DEVELOPMENT CORPORATION	1983-84	110,194				110,194
	1982-83	96,356				96,356
FEDERAL BUSINESS DEVELOPMENT BANK	1983-84	77,883				77,883
	1982-83	118,471				118,471
FOREIGN INVESTMENT REVIEW AGENCY	1983-84	6,408	2	720	99	7,225
	1982-83	5,846		701	88	6,635
Total	1983-84	1,222,031	47,558*	23,284	3,225	1,200,982
	1982-83	1,156,638	49,083*	17,544	3,413	1,128,512

*** Does not include receipts credited to revenue of the Trade-Industrial Program, the Tourism Program and the Foreign Investment Review Agency since their revenues cannot be segregated from the departmental revenue due to a reorganization.**

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Industry, Trade and Commerce								
TRADE-INDUSTRIAL PROGRAM								
Industry development	85,267	75,605	71	759	712,602	467,558	797,940	543,922
Administration	17,107	13,214	559	2,216			17,666	15,430
	102,374	88,819	630	2,975	712,602	467,558	815,606	559,352
Add: accommodation provided without charge by Public Works	13,764	13,764					13,764	13,764
other services provided without charge by other departments	1,322	1,322					1,322	1,322
Total cost of program	117,460	103,905	630	2,975	712,602	467,558	830,692	574,438
TOURISM PROGRAM								
Program management	5,636	5,298		46			5,636	5,344
Tourism development	4,947	4,159		60	23,241	17,683	28,188	21,902
Tourism marketing	34,816	33,494	40	23	1,000	782	35,856	34,299
	45,399	42,951	40	129	24,241	18,465	69,680	61,545
Add: accommodation provided without charge by Public Works	1,278	1,278					1,278	1,278
other services provided without charge by other departments	209	209					209	209
Total cost of program	46,886	44,438	40	129	24,241	18,465	71,167	63,032
Regional Economic Expansion								
Planning and administration	64,509	61,833	608	274			65,117	62,107
Developmental opportunity initiatives					229,039	204,425	229,039	204,425
Industrial incentives					203,116	65,704	203,116	65,704
Other programs					43,186	66,420	43,186	66,420
Contributions to employee benefit plans	6,098	6,098					6,098	6,098
	70,607	67,931	608	274	475,341	336,549	546,556	404,754
Less: receipts credited to revenue	47,943	47,556					47,943	47,556
Add: accommodation provided without charge by Public Works	8,358	7,522					8,358	7,522
other services provided without charge by other departments	1,772	1,595					1,772	1,595
Total cost of program	32,794	29,492	608	274	475,341	336,549	508,743	366,315
Regional Industrial Expansion								
Industry development	8,980	1,895					8,980	1,895
CAPE BRETON DEVELOPMENT CORPORATION								
Cape Breton Development Corporation*							153,856	110,194
FEDERAL BUSINESS DEVELOPMENT BANK								
Management services	18,434	18,680					18,434	18,680
Management services administration	6,987	5,945					6,987	5,945
Capital stock	161,000	56,600					161,000	56,600
	186,421	81,225					186,421	81,225
Less: revenues of the Corporation	3,247	3,342					3,247	3,342
Total cost of program	183,174	77,883					183,174	77,883
FOREIGN INVESTMENT REVIEW AGENCY								
Administration	6,673	6,350	19	18	40	40	6,732	6,408
Less: receipts credited to revenue		2						2
Add: accommodation provided without charge by Public Works	720	720					720	720
other services provided without charge by other departments	99	99					99	99
Total cost of program	7,492	7,167	19	18	40	40	7,551	7,225

*See Volume III for details.

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
Industry, Trade and Commerce			
TRADE-INDUSTRIAL PROGRAM			
Grants			
Industry development			
Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to Canadian industry	926	802	674
Payments under the Small Business Investment Grant Act	146,753	4,019	1,254
Grants under the Industrial and Regional Development Act	500		
	148,179	*4,821*	*1,928*
Contributions			
Industry development			
Contributions to promote the establishment, improvement, growth, efficiency or international competitiveness of manufacturing, processing and service industries in Canada, including contributions under the Enterprise Development Program as well as contributions to the manufacturing processing and service industries in Canada to assist them in financial restructuring and adjustment projects	219,503	166,412	103,268
Contributions to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability	169,207	144,232	131,965
Capital subsidies for the construction of commercial and fishing vessels and to provide assistance to the shipbuilding industry	75,000	77,437	73,008
Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development	20,548	10,208	5,011
Contributions to increase the energy efficiency of industrial processes by supporting selected research and development projects	7,600	5,321	2,690
Payments to companies engaged in ship repair on the Canadian East and West coasts for the construction of dry docks and supporting facilities	849	466	9,544
Contributions toward the capital costs of trade centres in Canada	15,000	8,071	11,303
Contributions under the Industrial and Regional Development Program	14,400	8,279	
Liabilities under the Small Businesses Loans Act	25,449	25,449	17,942
Insurance payments under the Enterprise Development Program	16,804	16,804	26,976
Youth and Summer Job Corps	63	58	38
International trade development			
Expenditures not required for the current year			6,906
	564,423	*462,737*	*388,651*
	712,602	***467,558***	***390,579***
TOURISM PROGRAM			
Contributions			
Tourism development			
Contributions to national, regional and provincial non-profit associations, institutions and commercial organizations to promote the establishment, improvement, growth, efficiency or international competitiveness of the Canadian tourism industry, including such items as contributions for research, studies, education, training, product upgrading and new product or market development	13,282	8,076	
Local employment related initiatives programs	8,430	8,141	1,935
Contribution under the New Employment Expansion and Development (NEED) Program	501	493	
Youth and Summer Job Corps	1,028	973	934
Expenditures not required for the current year			4,908
Tourism marketing			
Contributions under the Co-operative Marketing Assistance Program	1,000	782	595
	24,241	***18,465***	***8,372***
Regional Economic Expansion			
Grants			
Other programs			
Grants to assist various organizations associated with the promotion and development of regional economic expansion	87	83	58
Grant to assist the Atlantic Provinces Economic Council	100	100	100
	187	*183*	*158*
Contributions			
Contributions related to economic expansion and social adjustment by payments to provincial agencies and to persons for programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas, and other federal and federal-provincial programs:			
Developmental opportunity initiatives	229,039	204,425	172,535
Industrial incentives	203,116	65,704	142,441
Other programs	42,999	66,237	27,993
	475,154	*336,366*	*342,969*
	475,341	***336,549***	***343,127***
	1,212,184	822,572	742,078
FOREIGN INVESTMENT REVIEW AGENCY			
Contribution			
Conference Board of Canada	***40***	***40***	***25***
Total	1,212,224	822,612	742,103

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Industry, Trade and Commerce								
	Trade-Industrial Program	Tourism Program	Regional Economic Expansion	Regional Industrial Expansion	Sub-total	Cape Breton Development Corporation	Federal Business Development Bank	Foreign Investment Review Agency	Total
(1) Salaries and wages	59,297	8,085	41,375	490	109,247			5,046	114,293
	51,539	**6,826**	**39,701**		**98,066**			**4,836**	**102,902**
	53,047	*6,970*	*36,461*		*96,478*			*4,431*	*100,909*
(1) Other personnel costs	8,513	1,147	6,098		15,758			729	16,487
	8,547	**1,147**	**6,098**		**15,792**			**730**	**16,522**
	8,223	*999*	*5,825*		*15,047*			*640*	*15,687*
(2) Transportation and communications	10,558	4,742	7,558	690	23,548			301	23,849
	7,273	**2,250**	**7,312**		**16,835**			**297**	**17,132**
	7,602	*2,762*	*5,372*		*15,736*			*243*	*15,979*
(3) Information	2,149	20,111	1,976	5,180	29,416			154	29,570
	3,254	**23,259**	**1,894**	**1,895**	**30,302**			**162**	**30,464**
	1,111	*20,514*	*850*		*22,475*			*106*	*22,581*
(4) Professional and special services	17,750	9,659	10,454	2,375	40,238			297	40,535
	15,378	**8,949**	**10,017**		**34,344**			**178**	**34,522**
	12,998	*7,182*	*6,565*		*26,745*			*176*	*26,921*
(5) Rentals	396	77	892	10	1,375			42	1,417
	581	**128**	**742**		**1,451**			**42**	**1,493**
	263	*113*	*993*		*1,369*			*38*	*1,407*
(6) Purchased repair and upkeep	449	21	657	35	1,162			14	1,176
	520	**49**	**630**		**1,199**			**28**	**1,227**
	417	*181*	*366*		*964*			*13*	*977*
(7) Utilities, materials and supplies	2,849	1,503	1,155	25	5,532			90	5,622
	1,086	**299**	**1,107**		**2,492**			**77**	**2,569**
	2,580	*705*	*942*		*4,227*			*105*	*4,332*
(8) Construction and acquisition of land, buildings and works									
			37		*37*				*37*
(9) Construction and acquisition of machinery and equipment	630	40	608	175	1,453			19	1,472
	2,975	**129**	**304**		**3,408**			**18**	**3,426**
	816	*128*	*497*		*1,441*			*69*	*1,510*
(10) Grants, contributions and other transfer payments	712,602	24,241	475,341		1,212,184			40	1,212,224
	467,558	**18,465**	**336,549**		**822,572**			**40**	**822,612**
	390,579	*8,372*	*343,127*		*742,078*			*25*	*742,103*
(12) All other expenditures	413	54	442		909	153,856	183,174		337,939
	641	**44**	**400**		**1,085**	**110,194**	**77,883**		**189,162**
	9,021	*25*	*322*		*9,368*	*96,356*	*118,471*		*224,195*
Total net expenditures	815,606	69,680	546,556	8,980	1,440,822	153,856	183,174	6,732	1,784,584
	559,352	**61,545**	**404,754**	**1,895**	**1,027,546**	**110,194**	**77,883**	**6,408**	**1,222,031**
	486,657	*47,951*	*401,357*		*935,965*	*96,356*	*118,471*	*5,846*	*1,156,638*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

DEPARTMENT*

Industry, Trade and Commerce

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Return on investments	50,276,022	66,225,028
Refunds of previous years' expenditure	26,306,160	22,675,973
Other non-tax revenue	2,098,753	3,053,358
Total	78,680,935	91,954,359

Details

	1983-84	
	$	$
Non-Tax Revenue		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Lending institutions—		
Federal Business Development Bank—Loans—Interest	49,576,540	
Other—		
Private sector enterprises—		
Canadian manufacturers of automotive products—Interest	112,228	
Enterprise development program—Interest	244,201	
Footwear and tanning industries adjustment program—Interest	65,862	
Pharmaceutical industry development assistance program—Interest	1,828	
		50,000,659
Other accounts—		
Advancement of industrial technology—Interest	197,227	
Sundries—Interest	78,136	
		275,363
		50,276,022
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	23,347,145	
Adjustment to prior year's Payables at Year End (PAYE)	2,959,015	
		26,306,160

Regional Economic Expansion

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Return on investments	40,140,996	40,993,579
Refunds of previous years' expenditure	7,134,142	7,865,761
Services and service fees	265,067	90,345
Other non-tax revenue	15,506	133,383
Total	47,555,711	49,083,068

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
Provincial and territorial governments—		
Atlantic Development Board carry-over projects—		
Interest—		
Newfoundland	146,905	
Nova Scotia	334,520	
Prince Edward Island	2,017	
New Brunswick	70,876	
		554,318
Atlantic Provinces Power Development Act—		
Interest—		
Newfoundland	6,222,765	
Nova Scotia	3,396,898	
New Brunswick	3,030,029	
		12,649,692
Special areas and highways agreement—		
Interest—		
Newfoundland	4,562,504	
Nova Scotia	3,260,374	
New Brunswick	3,674,805	
Quebec	10,801,161	
Manitoba	387,413	
Alberta	317,583	
		23,003,840
Comprehensive development plan agreement—		
Interest—		
Prince Edward Island		936,386
Mainland Investments Limited—		
Interest—		
Nova Scotia		175,000
Private sector enterprises—		
Newfoundland and Labrador Development Corporation Limited—		
Interest		2,625,000
Other accounts—		
Tourist Industry Development Sub-Agreements		196,760
		40,140,996
Refunds of previous years' expenditure:		
ARDA projects	2,996,928	
Industrial incentives	2,043,495	
Miscellaneous agreements—		
General Development Agreement	1,338,709	
Prince Edward Island Comprehensive Development Plan	461,996	
Pay cheques	45,527	
Other	181,872	
Adjustment to prior year's Payables at Year End (PAYE)	65,615	
		7,134,142
Services and service fees:		
Loan guarantees		265,067
Other non-tax revenue:		
Jury duty and witness fees	268	
Rental of housing	11,909	
Other	3,329	
		15,506

FOREIGN INVESTMENT REVIEW AGENCY

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	2,034	
Services and service fees	15	
Total	2,049	*

Details

	1983-84
	$
Non-Tax Revenue—	
Refunds of previous years' expenditure:	
Adjustment to prior year's Payables at Year End (PAYE)	2,034

---

* Due to reorganisation, the revenue figures credited to Industry, Trade and Commerce, Regional Industrial Expansion and Foreign Investment Review Agency cannot be segregated from departmental revenue.

SECTION 22

1983-84
PUBLIC ACCOUNTS

Science and Technology

Ministry of State
National Research Council of Canada
Natural Sciences and Engineering Research Council
Science Council of Canada

CONTENTS

	Page
Programs' objectives	22.3
Use of appropriations	22.4
Total cost of programs—Budgetary	22.6
Programs by activity—Budgetary	22.7
Grants and contributions	22.8
Budgetary expenditure by program and standard object	22.9
Revenue	22.10
Appendices	22.11

SCIENCE AND TECHNOLOGY

Ministry of State

Objective

—To encourage the development and use of science and technology in support of national goals.

National Research Council of Canada

Objectives

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM

—To create, acquire, and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM

—To promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development.

Natural Sciences and Engineering Research Council

Objective

—To promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering.

Science Council of Canada

Objective

—To assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

Use of Appropriations

Vote	Program	
	MINISTRY OF STATE	
	Budgetary	
1	Program expenditures, the grant listed in the Estimates and contributions	$ 11,166,000
	1b	850,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	NATIONAL RESEARCH COUNCIL OF CANADA	
	SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM	
	Budgetary	
5	Operating expenditures	$ 193,279,000
	5b	9,298,000
	Transfer from TB Vote 10(1)	150,091
10	Capital expenditures	$ 64,977,000
	10a	15,800,000
	10b	774,000
15	The grants listed in the Estimates, contributions and authority to make commitments for the current fiscal year for assistance toward applied research and improvements in technology to Canadian industry of $41,500,000	$ 95,685,000
	15b To increase from $41,500,000 to $46,600,000 the commitments that may be made during the current fiscal year	11,012,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM	
	Budgetary	
20	Program expenditures and contributions	$ 20,019,000
	Transfer from TB Vote 10(1)	67,210
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL	
	Budgetary	
25	Operating expenditures	$ 5,726,000
	25b	1,392,000
30	The grants listed in the Estimates	$ 234,013,000
	30b	19,608,000
	30c	21,000,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	SCIENCE COUNCIL OF CANADA	
	Budgetary	
35	Program expenditures	$ 4,233,000
	Transfer from TB Vote 10(1)	4,862
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	

---

(1) Treasury Board Vote 10 employment initiatives.

Appropriations						Balances		
Current year					Used in the current year			Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
12,016,000		12,016,000		12,016,000	10,185,463	1,830,537		9,318,619
884,000	100,000	984,000		984,000	984,000			882,600
12,900,000	***100,000***	***13,000,000***		***13,000,000***	***11,169,463***	***1,830,537***		***10,201,219***
202,727,091		202,727,091		202,727,091	193,520,491	9,206,600		175,795,814
81,551,000		81,551,000		81,551,000	75,998,541	5,552,459		53,962,251
106,697,000		106,697,000		106,697,000	91,357,612	15,339,388		75,789,044
14,182,000	1,603,000	15,785,000		15,785,000	15,785,000			14,597,000
405,157,091	***1,603,000***	***406,760,091***		***406,760,091***	***376,661,644***	***30,098,447***		***320,144,109***
20,086,210		20,086,210		20,086,210	18,934,881	1,151,329		16,421,323
815,000	92,000	907,000		907,000	907,000			808,500
20,901,210	***92,000***	***20,993,210***		***20,993,210***	***19,841,881***	***1,151,329***		***17,229,823***
7,118,000		7,118,000		7,118,000	6,142,515	975,485		5,347,140
274,621,000		274,621,000		274,621,000	274,620,999	1		238,701,999
381,000	43,000	424,000		424,000	424,000			389,300
282,120,000	***43,000***	***282,163,000***		***282,163,000***	***281,187,514***	***975,486***		***244,438,439***
4,237,862		4,237,862		4,237,862	4,233,289	4,573		3,689,921
314,000	35,000	349,000		349,000	349,000			314,100
4,551,862	***35,000***	***4,586,862***		***4,586,862***	***4,582,289***	***4,573***		***4,004,021***
725,630,163	1,873,000	727,503,163		727,503,163	693,442,791	34,060,372		596,017,611

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this Council	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
MINISTRY OF STATE	1983-84	11,169	27		877	134	12,153
	1982-83	10,201	10		575	128	10,894
NATIONAL RESEARCH COUNCIL OF CANADA							
SCIENTIFIC AND INDUSTRIAL RESEARCH	1983-84	376,662	1,258	11,854	3,618	2,568	393,444
	1982-83	320,144	1,951	11,383	3,171	2,276	335,023
SCIENTIFIC AND TECHNICAL INFORMATION	1983-84	19,842	70	1,904		197	21,873
	1982-83	17,230	183	1,796		172	19,015
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL	1983-84	281,188	232			540	281,496
	1982-83	244,439	489			496	244,446
SCIENCE COUNCIL OF CANADA	1983-84	4,582	2		283	54	4,917
	1982-83	4,004	2		283	47	4,332
Total	1983-84	693,443	1,589	13,758	4,778	3,493	713,883
	1982-83	596,018	2,635	13,179	4,029	3,119	613,710

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
MINISTRY OF STATE								
Ministry of State	10,508	8,681	62	58	2,430	2,430	13,000	11,169
Less: receipts credited to revenue		27						27
Add: accommodation provided without charge by Public Works	877	877					877	877
other services provided without charge by other departments	134	134					134	134
Total cost of program	11,519	9,665	62	58	2,430	2,430	14,011	12,153
NATIONAL RESEARCH COUNCIL OF CANADA								
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM								
Basic and exploratory research in the natural sciences and engineering	31,372	30,402	4,518	3,871			35,890	34,273
Research on long-term problems of national concern	51,929	39,714	10,468	8,216	9,380	8,193	71,777	56,123
Research in direct support of industrial innovation and development	59,771	55,920	36,008	31,243	69,341	55,409	165,120	142,572
Research to provide technological support of social objectives	9,436	10,073	1,210	775	185	185	10,831	11,033
National facilities	13,882	17,352	23,883	28,278	25,598	25,572	63,363	71,202
Research and services related to standards	13,677	11,920	1,037	1,124			14,714	13,044
Administrative and special support services	32,221	34,615	4,627	2,737	2,193	1,999	39,041	39,351
Contributions to employee benefit plans	15,785	15,785					15,785	15,785
	228,073	215,781	81,751	76,244	106,697	91,358	416,521	383,383
Less: revenues credited to the vote	9,561	6,476	200	245			9,761	6,721
	218,512	209,305	81,551	75,999	106,697	91,358	406,760	376,662
Less: receipts credited to revenue		1,258						1,258
Add: accommodation provided without charge by this Council	11,854	11,854					11,854	11,854
accommodation provided without charge by Public Works	3,618	3,618					3,618	3,618
other services provided without charge by other departments	2,568	2,568					2,568	2,568
Total cost of program	236,552	226,087	81,551	75,999	106,697	91,358	424,800	393,444
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM								
Information services	19,045	17,849	136	255	78	78	19,259	18,182
Network implementation	4,361	3,864					4,361	3,864
Research and development	476	552					476	552
Contributions to employee benefit plans	907	907					907	907
	24,789	23,172	136	255	78	78	25,003	23,505
Less: revenues credited to the vote	4,010	3,663					4,010	3,663
	20,779	19,509	136	255	78	78	20,993	19,842
Less: receipts credited to revenue		70						70
Add: accommodation provided without charge by this Council	1,904	1,904					1,904	1,904
other services provided without charge by other departments	197	197					197	197
Total cost of program	22,880	21,540	136	255	78	78	23,094	21,873
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL								
Grants and scholarships					274,621	274,621	274,621	274,621
Administration	7,118	6,143					7,118	6,143
Contributions to employee benefit plans	424	424					424	424
	7,542	6,567			274,621	274,621	282,163	281,188
Less: receipts credited to revenue		4				228		232
Add: other services provided without charge by other departments	540	540					540	540
Total cost of program	8,082	7,103			274,621	274,393	282,703	281,496
SCIENCE COUNCIL OF CANADA								
Operations	4,557	4,551	30	31			4,587	4,582
Less: receipts credited to revenue		2						2
Add: accommodation provided without charge by Public Works	283	283					283	283
other services provided without charge by other departments	54	54					54	54
Total cost of program	4,894	4,886	30	31			4,924	4,917

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
MINISTRY OF STATE			
Grant			
Administration			
Canadian Science Writers' Association	*1*	*1*	*1*
Contributions			
Policy development			
Various contributions	*2,429*	*2,429*	*2,049*
	2,430	***2,430***	***2,050***
NATIONAL RESEARCH COUNCIL OF CANADA			
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM			
Grants			
Administrative and special support services			
International affiliations	583	409	410
Grants to municipalities in accordance with the Municipal Grants Act	1,550	1,550	1,262
	2,133	*1,959*	*1,672*
Contributions			
Research on long-term problems of national concern			
International Energy Agency Implementing Agreements	276	224	216
Institut de recherche d'Hydro-Québec—Magnetic Confinement Fusion Research and Development Program	5,803	5,267	4,306
Contribution for research on materials for fusion	900	869	600
Petro-Canada Exploration Incorporated—Peat dewatering technology	4		
The Institute of Man and Resources for operation of the Atlantic Wind Test Site	200	200	200
Support of scientific and engineering conferences	35	20	
Manitoba High Voltage Direct Current (HVDC) Research Centre—HVDC Transmission on Nelson River	212	209	
Ontario Tree Improvement and Forest Biomass Institute	500		
Institute for Hydrogen Systems	1,450	1,404	
Research in direct support of industrial innovation and development			
Assistance toward applied research and improvements in technology to Canadian industry	39,615	37,103	31,511
Contributions to provincial research organizations and research institutes to provide technical information and field services	5,391	5,251	3,389
Program for Industry-Laboratory Projects	18,625	9,456	8,905
Institut de recherche d'Hydro-Québec—Large Capacity Vertical Axis Wind Turbine Program	5,210	3,599	1,677
National manufacturing technology information centre and network	500		
Research to provide technological support of social objectives			
Canadian Rehabilitation Council for the Disabled	185	185	140
National facilities			
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,363	2,362	1,915
Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project	23,235	23,210	20,877
Expenditures not required for the current year			281
Administrative and special support services			
Support of scientific and engineering conferences	60	40	73
Expenditures not required for the current year			27
	104,564	*89,399*	*74,117*
	106,697	***91,358***	***75,789***
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM			
Contributions			
Information services			
Canadian Film Institute	***78***	***78***	***74***
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL			
Grants			
Grants and scholarships			
Scholarships and grants in aid of research	***274,621***	***274,621***	***238,702***
Total	383,826	368,487	316,615

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Scientific and Industrial Research Program	Scientific and Technical Information Program	Subtotal National Research Council of Canada	Natural Sciences and Engineering Research Council	Science Council of Canada	Total
(1) Salaries and wages	6,801	112,920	6,267	119,187	3,194	2,422	131,604
	5,345	**111,589**	**6,607**	**118,196**	**3,095**	**2,418**	**129,054**
	5,813	*102,332*	*5,902*	*108,234*	*2,659*	*2,175*	*118,881*
(1) Other personnel costs	985	15,875	913	16,788	424	349	18,546
	985	**15,972**	**929**	**16,901**	**424**	**349**	**18,659**
	883	*14,778*	*822*	*15,600*	*389*	*314*	*17,186*
(2) Transportation and communications	612	10,475	279	10,754	1,454	425	13,245
	584	**9,484**	**302**	**9,786**	**1,219**	**451**	**12,040**
	380	*8,524*	*276*	*8,800*	*1,125*	*384*	*10,689*
(3) Information	562	1,917	3,293	5,210	545	216	6,533
	463	**2,030**	**2,111**	**4,141**	**282**	**251**	**5,137**
	106	*1,169*	*2,227*	*3,396*	*276*	*183*	*3,961*
(4) Professional and special services	1,123	53,070	5,834	58,904	1,587	919	62,533
	983	**46,701**	**3,975**	**50,676**	**1,218**	**854**	**53,731**
	386	*41,660*	*4,181*	*45,841*	*1,091*	*728*	*48,046*
(5) Rentals	235	4,961	504	5,465	182	47	5,929
	173	**3,352**	**1,573**	**4,925**	**101**	**36**	**5,235**
	102	*3,248*	*349*	*3,597*	*87*	*29*	*3,815*
(6) Purchased repair and upkeep	66	4,815	85	4,900	31	35	5,032
	49	**5,418**	**59**	**5,477**	**14**	**42**	**5,582**
	69	*4,396*	*81*	*4,477*	*14*	*37*	*4,597*
(7) Utilities, materials and supplies	124	25,196	7,614	32,810	66	142	33,142
	99	**24,034**	**7,638**	**31,672**	**71**	**148**	**31,990**
	214	*23,511*	*6,494*	*30,005*	*70*	*117*	*30,406*
(8) Construction and acquisition of land, buildings and works		33,667		33,667			33,667
		34,664		**34,664**			**34,664**
		26,501	*5*	*26,506*			*26,506*
(9) Construction and acquisition of machinery and equipment	62	46,834	136	46,970	58	30	47,120
	58	**38,743**	**232**	**38,975**	**142**	**31**	**39,206**
	197	*26,416*	*154*	*26,570*	*26*	*35*	*26,828*
(10) Grants, contributions and other transfer payments	2,430	106,697	78	106,775	274,621		383,826
	2,430	**91,358**	**78**	**91,436**	**274,621**		**368,487**
	2,050	*75,789*	*74*	*75,863*	*238,702*		*316,615*
(12) All other expenditures		94		94	1	2	97
		38	**1**	**39**	**1**	**2**	**42**
	1	*80*		*80*		*2*	*83*
(1-12) Total	13,000	416,521	25,003	441,524	282,163	4,587	741,274
	11,169	**383,383**	**23,505**	**406,888**	**281,188**	**4,582**	**703,827**
	10,201	*328,404*	*20,565*	*348,969*	*244,439*	*4,004*	*607,613*
(13) *Less:* revenues credited to the vote		9,761	4,010	13,771			13,771
		6,721	**3,663**	**10,384**			**10,384**
		8,260	*3,335*	*11,595*			*11,595*
Total net expenditures	13,000	406,760	20,993	427,753	282,163	4,587	727,503
	11,169	**376,662**	**19,842**	**396,504**	**281,188**	**4,582**	**693,443**
	10,201	*320,144*	*17,230*	*337,374*	*244,439*	*4,004*	*596,018*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

MINISTRY OF STATE

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	27,068	10,048
Other non-tax revenue		8
Total	27,068	10,056

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	26,602	
Adjustment to prior year's Payables at Year End (PAYE)	466	
		27,068

NATIONAL RESEARCH COUNCIL OF CANADA

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,267,454	2,042,488
Other non-tax revenue	60,106	91,875
Total	1,327,560	2,134,363

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Repayment for goods and services not provided and other miscellaneous refunds	546,189	
Adjustment to prior year's Payables at Year End (PAYE)	721,265	
		1,267,454

NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	231,650	488,804

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Repayment of grants and scholarships	227,632	
Miscellaneous	92	
Adjustment to prior year's Payables at Year End (PAYE)	3,926	
		231,650

SCIENCE COUNCIL OF CANADA

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,576	1,964

Appendix 1

Natural Sciences and Engineering Research Council

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL
AND
THE HONOURABLE DONALD J. JOHNSTON, P.C., M.P.
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY

I have examined the statement of expenditure of the Natural Sciences and Engineering Research Council for the year ended March 31, 1984. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Council for the year ended March 31, 1984 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 29, 1984

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Grants and scholarships (Schedule I)		
Research grants	160,102,505	141,580,579
Research infrastructure	45,820,690	45,150,741
University-industry program	13,755,857	5,221,197
Developmental grants	3,672,080	3,227,297
General research support	11,083,184	11,877,552
Research manpower awards	40,186,683	31,644,633
	274,620,999	238,701,999
Operating expenditure		
General administration		
Salaries	3,095,124	2,659,110
Professional and special services	998,872	877,072
Accommodation, administrative and other services provided without charge by Government departments and agencies	540,000	496,000
Employee benefits	424,000	389,300
Information	280,168	275,640
Travel, transportation and communications	179,682	182,918
Office furniture and equipment	142,208	25,933
Rentals	88,258	78,439
Office supplies and repairs	84,486	83,394
	5,832,798	5,067,806
Expenditure for Council and its committees		
Travel, transportation and communications	1,039,373	941,545
Honoraria, professional and special services	218,882	214,181
Office supplies, rentals and information	15,462	8,908
	1,273,717	1,164,634
	7,106,515	6,232,440
Total expenditure	281,727,514	244,934,439
Provided for by:		
Parliamentary appropriations—Science and Technology (Note 3)		
Operating expenditure—Vote 25	5,712,515	5,240,608
—Vote 25b	430,000	
—Vote 25c		106,532
Grants—Vote 30	234,013,000	220,851,000
—Vote 30b	19,608,000	
—Vote 30c	20,999,999	17,850,999
Statutory—Contributions to employee benefit plans	424,000	389,300
	281,187,514	244,438,439
Government departments and agencies which provided services without charge	540,000	496,000
	281,727,514	244,934,439

Approved by the Council:

G.M. MacNABB
President

JEAN-LOUIS MEUNIER
Treasurer

Appendix 1—*Continued*

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority and objective

The Council was established in 1978 by the Natural Sciences and Engineering Research Council Act, and is a departmental Crown corporation named in Schedule B to the Financial Administration Act. Its objective is to promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering.

2. Accounting policies

Grants and scholarships are charged to expenditure as disbursed.

Operating expenditure is recorded on an accrual basis.

Acquisitions of office furniture and equipment are charged to operating expenditure in the year of purchase.

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining service lives of the employees.

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

Estimated amounts for services provided without charge by Government departments and agencies are included in operating expenditure.

3. Parliamentary appropriations

$975,485 (1983—$135,860) lapsed in respect of Science and Technology Votes 25 and 25b and $1 (1983—$1) in respect of Science and Technology Votes 30, 30b and 30c.

4. Refunds of previous years' expenditure

During the year, the Council recovered previous years' expenditure amounting to $227,621 (1983—$485,988) in respect of grants and scholarships no longer required for approved research. These funds were remitted to the Receiver General for Canada and are not reflected in the statement of expenditure.

5. Commitments

As at year end the Council had the following commitments in respect of grants and scholarships which have been approved for payment in future years, subject to the provision of funds by Parliament and final approval by the Council:

	Commitments as at March 31	
	1984	1983
	(in millions of dollars)	
Year of payment		
1983-84		207.6
1984-85	248.7	109.9
1985-86	136.0	51.7
1986-87	53.4	0.9
1987-88	4.0	
1988-89	1.2	
1989-90	1.1	
	444.4	370.1

6. Grants and scholarships administered and disbursed for Government departments, agencies and organizations outside the Government

Grants and scholarships administered and disbursed by the Council on behalf of Government departments, agencies and organizations outside the Government, which are not included in the statement of expenditure, are detailed in Schedule II. Most of these disbursements are made by the Council from lapsing funds entrusted to it by Government departments and agencies.

At March 31, 1984, the Council held in trust for two organizations outside the Government grants and scholarships funds amounting to $218,035 (1983—$185,997).

7. Donation Trust Fund

At March 31, 1984, the Council held funds in trust amounting to $1,050 (1983—$1,050) under Section 39 of the Natural Sciences and Engineering Research Council Act. No donations were received during the year ended March 31, 1984 (1983—$1,050) and there were no expenditures from the fund during the year ended March 31, 1984 (1983—Nil).

Appendix 1—*Concluded*

Natural Sciences and Engineering Research Council—*Concluded*

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1984

SCHEDULE I

	1984	1983
	$	$
Research grants		
Operating grants		
Individual grants	114,174,488	100,434,753
Team grants	3,547,515	3,221,789
Co-op grants	854,375	1,588,573
Project grants	6,619,848	5,183,320
Grants to university research fellows	3,941,079	2,832,174
New research idea grants	33,700	33,700
Collaborative special project grants	2,291,175	1,569,800
Strategic grants	28,256,351	26,304,707
E.W.R. Steacie Memorial fellowships	383,974	411,763
	160,102,505	141,580,579
Research infrastructure		
Equipment		
Equipment grants	16,458,958	17,824,977
Major equipment grants	9,105,176	9,750,945
Major installation grants	10,033,091	9,622,760
Operating and maintenance		
Infrastructure grants	10,223,465	7,952,059
	45,820,690	45,150,741
University-industry program		
Co-operative research and development		
Research and development projects	2,474,232	2,352,635
Shared equipment and facilities	344,200	
Research chairs	90,000	
Visiting fellowships	139,517	106,806
Scholarships and fellowships		
Undergraduate summer research awards	905,029	657,424
Industrial postgraduate scholarships	43,604	
Industrial research fellowships	2,345,992	1,889,097
Industrial postdoctoral fellowships		215,235
Canadian Microelectronics Corporation	7,413,283	
	13,755,857	5,221,197
Developmental grants		
Research development grants	2,280,622	2,406,015
Isolation supplements	171,100	140,000
Forestry development program		
Postdoctoral assistantships	234,148	257,732
Project grants	655,757	200,000
Northern supplements	330,453	223,550
	3,672,080	3,227,297
General research support		
Scientific publication grants	515,800	1,152,850
Conference grants	571,271	775,147
Travel grants	368,014	335,669
General research grants	8,420,500	7,832,099
General promotion grants	62,918	636,040
Miscellaneous grants	450,368	670,819
International programs	694,313	474,928
	11,083,184	11,877,552
Research manpower awards		
Undergraduate summer research awards	4,177,325	3,829,491
Postgraduate scholarships	24,626,105	18,602,636
Postgraduate scholarships in science librarianship and documentation	107,527	92,903
1967 Science and engineering scholarships	1,651,965	1,265,415
Postdoctoral fellowships	3,161,973	2,605,577
University research fellowships	6,461,788	5,248,611
	40,186,683	31,644,633
	274,620,999	238,701,999

SCHEDULE OF GRANTS AND SCHOLARSHIPS ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS, AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT FOR THE YEAR ENDED MARCH 31, 1984

SCHEDULE II

	1984	1983
	$	$
Visiting fellowships		
Agriculture Canada	369,090	448,506
Atomic Energy of Canada Limited	155,919	145,752
Communications Canada	43,607	36,414
Energy, Mines and Resources Canada	406,726	401,038
Environment Canada	476,785	350,388
Fisheries and Oceans Canada	552,926	435,587
Health and Welfare Canada	111,313	92,694
National Museums of Canada	24,935	18,196
National Defence	170,109	108,686
National Research Council Canada	481,158	335,078
	2,792,568	2,372,339
NATO Science fellowships		
North Atlantic Treaty Organization	389,248	326,845
CIDA/NSERC research associateships		
Canadian International Development Agency	163,299	149,701
Studentships		
Environment Canada	62,000	56,000
Postgraduate fellowships in meteorology and atmospheric sciences		
Environment Canada	36,577	46,272
	3,443,692	2,951,157

Appendix 2

Science Council of Canada

AUDITOR'S REPORT

TO THE SCIENCE COUNCIL OF CANADA
AND
THE HONOURABLE DONALD J. JOHNSTON, P.C., M.P.
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY

I have examined the statement of expenditure of the Science Council of Canada for the year ended March 31, 1984. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Council for the year ended March 31, 1984 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 26, 1984

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Salaries and employee benefits	2,807,262	2,524,450
Professional and special services	851,865	722,228
Travel and removal	292,721	252,081
Accommodation	282,545	282,681
Publication of reports and studies	251,373	182,747
Office stationery and supplies	147,640	117,348
Communications	136,068	114,863
Repair of office furniture and equipment	39,540	34,733
Rental of equipment	35,760	28,837
Office furniture and equipment	30,899	34,783
Miscellaneous	42,662	39,199
	4,918,335	4,333,950
Provided for by:		
Parliamentary appropriations		
Science and Technology Vote 35—Program expenditures (Note 3)	4,233,290	3,689,921
Statutory—Contributions to employee benefit plans	349,000	314,100
	4,582,290	4,004,021
Government departments which provided services without charge	336,045	329,929
	4,918,335	4,333,950

Approved:

F.M.A. CASEY
Director of Finance

STUART SMITH
Chairman

NOTES TO FINANCIAL STATEMENT MARCH 31, 1984

1. Authority and objective

The Council was established in 1966 by the Science Council of Canada Act and is a departmental Crown corporation named in Schedule B to the Financial Administration Act.

The objective of the Council is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

2. Accounting policies

Expenditures are recorded on an accrual basis, except for employee termination benefits which are recorded on a cash basis.

Acquisitions of office furniture and equipment are charged to expenditure in the year of purchase.

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

Estimated amounts for services provided without charge by Government departments are included in operating expenditure.

3. Parliamentary appropriation

$4,572 (1983—$73,079) lapsed in respect of Vote 35.

SECTION 23

1983-84
PUBLIC ACCOUNTS

Secretary of State

Department
Advisory Council on the Status of Women
Public Service Commission
Status of Women—Office of the Co-ordinator

CONTENTS

	Page
Programs' objectives	23.3
Use of appropriations	23.4
Total cost of programs—Budgetary	23.7
Programs by activity—Budgetary	23.8
Grants and contributions	23.10
Budgetary expenditure by program and standard object	23.12
Revenue	23.13
Appendix	23.14

SECRETARY OF STATE

Department

Objectives

ADMINISTRATION AND REGIONAL OPERATIONS PROGRAM

—To ensure, jointly and individually, with equity, the economical, efficient, effective and accountable realization of the Department's objectives and priorities, in a spirit of service to the public; and to contribute to enhancing Canadians' sense of belonging to the country in each region.

OFFICIAL LANGUAGES PROGRAM

—To provide Canadians with more equitable and equal opportunities to communicate in both official languages, to appreciate Canada's linguistic evolution, and for minority official language groups to be educated and to participate fully in all aspects of Canadian society in their own language; thus contributing to enhancing Canadians' sense of belonging to the country.

EDUCATION SUPPORT PROGRAM

—To support Canada's cultural, social and economic development through federal education policies and programs which contribute to strengthening Canada's post-secondary education system capacity, and which respond to individual aspirations of Canadians and to the needs and opportunities of Canadian society; thus contributing to enhancing Canadians' sense of belonging to the country.

CITIZENSHIP AND CULTURE PROGRAM

—To assist Canadians in achieving more equitable and equal opportunities for social growth, quality of life and fuller involvement in Canadian society; to achieve an improved knowledge, appreciation and enjoyment of Canada and its cultural diversity; to achieve greater awareness and understanding by Canadians of human rights, fundamental freedoms and related responsibilities and to increase respect for and compliance with Canada's domestic and international commitments, thus contributing to enhancing Canadians' sense of belonging to the country.

Advisory Council on the Status of Women

Objective

—To bring before the Government and the public matters of interest and concern to women.

Public Service Commission

Objectives

PROGRAM

—To ensure the efficient and effective staffing of the Public Service in accordance with the Public Service Employment Act in order to meet the needs of the Public Service; also to provide training and development programs and undertake related personnel management functions in line with the agreements on roles and responsibilities between the Public Service Commission and Treasury Board of Canada.

STAFF DEVELOPMENT AND TRAINING REVOLVING FUND

—To provide, in response to departmental and agency demands, development and training courses, and related consultative services.

Status of Women—Office of the Co-ordinator

Objective

—To promote equal opportunities for women in all spheres of Canadian life.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	ADMINISTRATION AND REGIONAL OPERATIONS PROGRAM	
	Budgetary	
1	Program expenditures	$ 28,708,900
	1c	473,500
	Transfer from: TB Vote 10(1)	84,150
	TB Vote 30(1)	258,000
Stat	Secretary of State—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	OFFICIAL LANGUAGES PROGRAM	
	Budgetary	
5	Operating expenditures	$ 76,123,000
	5b	542,480
	Transfer from: TB Vote 5(1)	690,000
	TB Vote 10(1)	31,416
10	The grants listed in the Estimates and contributions	$ 184,060,000
	10b	1,075,000
	10c	14,803,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	EDUCATION SUPPORT PROGRAM	
	Budgetary	
15	Program expenditures	$ 5,795,000
	15b Contributions	3,313,700
	15c	204,000
	Transfer from TB Vote 10(1)	5,236
Stat	Post-secondary education adjustment payments to the provinces for previous fiscal years pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972 and payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	
Stat	Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	CITIZENSHIP AND CULTURE PROGRAM	
	Budgetary	
20	Operating expenditures	$ 33,029,000
	20b	3,621,500
	Transfer from TB Vote 10(1)	14,586
25	The grants listed in the Estimates and contributions	$ 108,175,000
	25a	10,000,000
	25b	21,156,000
	25c	10,826,900
	Transfer from TB Vote 10(1)	3,499,536
Stat	Salaries of the Lieutenant-Governors of the provinces (Salaries Act)	
Stat	Payments under Lieutenant-Governors Superannuation Act	
Stat	Supplementary retirement benefits—Former Lieutenant-Governors	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Subtotal—Budgetary	
	ADVISORY COUNCIL ON THE STATUS OF WOMEN	
	Budgetary	
30	Program expenditures	$ 2,088,000
	30b	100,000

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
29,524,550		29,524,550		29,524,550	27,585,106	1,939,444		28,015,536
39,100	1,875	40,975		40,975	40,975			38,725
2,661,000	301,000	2,962,000		2,962,000	2,962,000			2,756,674
32,224,650	***302,875***	***32,527,525***		***32,527,525***	***30,588,081***	***1,939,444***		***30,810,935***
77,386,896		77,386,896		77,386,896	75,435,996	1,950,900		71,904,400
199,938,000		199,938,000		199,938,000	197,417,404	2,520,596		178,649,500
7,555,000	854,000	8,409,000		8,409,000	8,409,000			8,132,500
284,879,896	***854,000***	***285,733,896***		***285,733,896***	***281,262,400***	***4,471,496***		***258,686,400***
9,317,936		9,317,936		9,317,936	8,162,858	1,155,078		5,390,776
2,105,000,000	(39,786,415)	2,065,213,585		2,065,213,585	2,065,213,585			1,532,390,703
185,000,000	(6,456,299)	178,543,701		178,543,701	178,543,701			137,270,937
315,000	36,000	351,000		351,000	351,000			321,800
2,299,632,936	***(46,206,714)***	***2,253,426,222***		***2,253,426,222***	***2,252,271,144***	***1,155,078***		***1,675,374,216***
36,665,086		36,665,086		36,665,086	32,378,972	4,286,114		28,084,894
153,657,436		153,657,436		153,657,436	148,499,354	5,158,082		113,667,662
350,000	76,552	426,552		426,552	426,552			350,000
63,000	34,638	97,638		97,638	97,638			91,887
14,000	12,722	26,722		26,722	26,722			21,621
2,543,000	287,000	2,830,000		2,830,000	2,830,000			2,247,926
193,292,522	***410,912***	***193,703,434***		***193,703,434***	***184,259,238***	***9,444,196***		***144,463,990***
2,810,030,004	(44,638,927)	2,765,391,077		2,765,391,077	2,748,380,863	17,010,214		2,109,335,541
2,188,000		***2,188,000***		***2,188,000***	***2,173,917***	***14,083***		***2,063,700***

Use of Appropriations—*Concluded*

Vote	Program	
	PUBLIC SERVICE COMMISSION	
	Budgetary	
35	Program expenditures	$ 102,548,000
	35b	2,634,000
	Transfer from: TB Vote 10[1]	144,329
	TB Vote 30[1]	35,000
Stat	Contributions to employee benefit plans	
	PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND	
Stat	Estimates 1983-84	
	Total program—Budgetary	
	STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR	
	Budgetary	
40	Program expenditures	$ 1,543,000
	40b	428,000
	Transfer from TB Vote 10[1]	5,003
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	

---

[1] Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
105,361,329		105,361,329		105,361,329	96,182,715	9,178,614		91,893,876
9,956,000	1,125,000	11,081,000		11,081,000	11,081,000			10,283,600
115,317,329	*1,125,000*	*116,442,329*		*116,442,329*	*107,263,715*	*9,178,614*		*102,177,476*
101,000	*(101,000)*		*6,249,540*	*6,249,540*	*(1,671,191)*		*7,920,731*	*(1,224,222)*
115,418,329	***1,024,000***	***116,442,329***	***6,249,540***	***122,691,869***	***105,592,524***	***9,178,614***	***7,920,731***	***100,953,254***
1,976,003		1,976,003		1,976,003	1,596,811	379,192		1,189,005
128,000	21,300	149,300		149,300	149,300			115,000
2,104,003	***21,300***	***2,125,303***		***2,125,303***	***1,746,111***	***379,192***		***1,304,005***
2,929,740,336	(43,593,627)	2,886,146,709	6,249,540	2,892,396,249	2,857,893,415	26,582,103	7,920,731	2,213,656,500

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
ADMINISTRATION AND REGIONAL OPERATIONS	1983-84	30,588	67	2,613	545	33,679
	1982-83	30,811	54	2,408	462	33,627
OFFICIAL LANGUAGES	1983-84	281,263	222	8,424	1,507	290,972
	1982-83	258,687	500	7,480	1,379	267,046
EDUCATION SUPPORT	1983-84	2,252,271	26,168	356	64	2,226,523
	1982-83	1,675,374	19,438	380	70	1,656,386
CITIZENSHIP AND CULTURE	1983-84	184,259	2,860	2,807	502	184,708
	1982-83	144,464	2,168	2,409	444	145,149
	1983-84	2,748,381	29,317	14,200	2,618	2,735,882
	1982-83	2,109,336	22,160	12,677	2,355	2,102,208
ADVISORY COUNCIL ON THE STATUS OF WOMEN	1983-84	2,174		129	29	2,332
	1982-83	2,064		122	27	2,213
PUBLIC SERVICE COMMISSION	1983-84	107,264	606	18,718	1,841	127,217
	1982-83	102,177	1,012	17,016	1,686	119,867
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND	1983-84	(1,671)				(1,671)
	1982-83	(1,224)				(1,224)
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR	1983-84	1,746		148	22	1,916
	1982-83	1,304	6	51	12	1,361
Total	1983-84	2,857,894	29,923	33,195	4,510	2,865,676
	1982-83	2,213,657	23,178	29,866	4,080	2,224,425

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION AND REGIONAL OPERATIONS PROGRAM								
Administration	21,571	19,232	133	367			21,704	19,599
Regional operations	7,852	7,888	10	139			7,862	8,027
Contributions to employee benefit plans	2,962	2,962					2,962	2,962
	32,385	30,082	143	506			32,528	30,588
Less: receipts credited to revenue		67						67
Add: accommodation provided without charge by Public Works	2,613	2,613					2,613	2,613
other services provided without charge by other departments	545	545					545	545
Total cost of program	35,543	33,173	143	506			35,686	33,679
OFFICIAL LANGUAGES PROGRAM								
Official languages in education	1,031	981	2	11	196,088	193,703	197,121	194,695
Promotion of official languages	521	338			3,850	3,715	4,371	4,053
Official languages services	74,275	73,357	1,558	749			75,833	74,106
Contributions to employee benefit plans	8,409	8,409					8,409	8,409
	84,236	83,085	1,560	760	199,938	197,418	285,734	281,263
Less: receipts credited to revenue		79				143		222
Add: accommodation provided without charge by Public Works	8,424	8,424					8,424	8,424
other services provided without charge by other departments	1,507	1,507					1,507	1,507
Total cost of program	94,167	92,937	1,560	760	199,938	197,275	295,665	290,972
EDUCATION SUPPORT PROGRAM								
Education support	8,399	8,084	89	49	2,244,587	2,243,787	2,253,075	2,251,920
Contributions to employee benefit plans	351	351					351	351
	8,750	8,435	89	49	2,244,587	2,243,787	2,253,426	2,252,271
Less: receipts credited to revenue		8			21,400	26,160	21,400	26,168
Add: accommodation provided without charge by Public Works	356	356					356	356
other services provided without charge by other departments	64	64					64	64
Total cost of program	9,170	8,847	89	49	2,223,187	2,217,627	2,232,446	2,226,523
CITIZENSHIP AND CULTURE PROGRAM								
Citizenship registration and promotion	16,373	13,634	267	184	9,315	9,250	25,955	23,068
Citizenship development	8,921	7,449	62	117	121,015	117,712	129,998	125,278
Multiculturalism	6,063	5,856	4	31	15,286	14,354	21,353	20,241
Canadian culture	4,609	4,555	3	16	7,301	6,459	11,913	11,030
Human rights	792	965	1	2	861	845	1,654	1,812
Contributions to employee benefit plans	2,830	2,830					2,830	2,830
	39,588	35,289	337	350	153,778	148,620	193,703	184,259
Less: receipts credited to revenue	1,355	2,328				532	1,355	2,860
Add: accommodation provided without charge by Public Works	2,807	2,807					2,807	2,807
other services provided without charge by other departments	502	502					502	502
Total cost of program	41,542	36,270	337	350	153,778	148,088	195,657	184,708
ADVISORY COUNCIL ON THE STATUS OF WOMEN								
Advisory Council on the Status of Women	2,178	2,161	10	13			2,188	2,174
Add: accommodation provided without charge by Public Works	129	129					129	129
other services provided without charge by other departments	29	29					29	29
Total cost of program	2,336	2,319	10	13			2,346	2,332
PUBLIC SERVICE COMMISSION								
Staffing operations	48,433	43,099	302	567			48,735	43,666
Training and development	37,132	36,827	100	258			37,232	37,085
Administration	30,166	26,023	309	490			30,475	26,513
	115,731	105,949	711	1,315			116,442	107,264
Less: receipts credited to revenue		606						606
Add: accommodation provided without charge by Public Works	18,718	18,718					18,718	18,718
other services provided without charge by other departments	1,841	1,841					1,841	1,841
	136,290	*125,902*	*711*	*1,315*			*137,001*	*127,217*

Programs by Activity—Budgetary—*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND								
Response to needs	15,219	8,912					15,219	8,912
Activity administration	3,895	2,281					3,895	2,281
	19,114	11,193					19,114	11,193
Less: receipts credited to the Fund	12,864	12,864					12,864	12,864
	6,250	*(1,671)*					*6,250*	*(1,671)*
Total cost of program	142,540	124,231	711	1,315			143,251	125,546
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR								
Office of the Co-ordinator	2,041	1,669	84	77			2,125	1,746
Add: accommodation provided without charge by Public Works	148	148					148	148
other services provided without charge by other departments	22	22					22	22
Total cost of program	2,211	1,839	84	77			2,295	1,916

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
OFFICIAL LANGUAGES PROGRAM			
Grants			
Promotion of official languages			
Grants to non-profit voluntary associations for the promotion of the use of official languages	*2,585*	*2,567*	*1,470*
Contributions			
Official languages in education			
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	194,868	192,590	175,990
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility	370	370	295
Contributions to Canadian institutions, associations, other organizations and publications for language research	850	743	421
Promotion of official languages			
Contributions to non-public federal administrations as well as national and provincial associations for expansion of linguistic services	1,265	1,148	474
	197,353	*194,851*	*177,180*
	199,938	***197,418***	***178,650***
EDUCATION SUPPORT PROGRAM			
Grants			
Co-ordination			
Expenditures not required for the current year			*250*
Contributions			
Education support			
Post-secondary education adjustment payments to the provinces for previous fiscal years pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972 and payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 as amended	2,065,213	2,065,213	1,532,391
The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act	178,544	178,544	137,271
Contributions to post-secondary institutions and voluntary organizations to create a new or expanded capacity for research and development	830	30	
	2,244,587	*2,243,787*	*1,669,662*
	2,244,587	***2,243,787***	***1,669,912***
CITIZENSHIP AND CULTURE PROGRAM			
Grants			
Citizenship development			
Grants to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to groups and organizations for youth	14,452	13,153	13,580
Grants to friendship centres, native women's groups, native community groups, native communications societies and native newspapers	3,626	3,551	2,610
To support national federations, provincial associations as well as other groups or associations promoting the development of official language minority groups	7,120	6,734	5,642
Multiculturalism			
Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	9,730	9,067	5,832
Canadian culture			
Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:			
Newfoundland	15	15	15
Prince Edward Island	12	12	12
Nova Scotia	15	15	15
New Brunswick	15	15	15
Quebec	22	22	22
Ontario	22	22	22
Manitoba	19	19	19
Saskatchewan	19	19	19
Alberta	19	19	19
British Columbia	22	22	22
Canada's Birthday celebrations	3,445	2,604	2,524
Payments under Lieutenant-Governors Superannuation Act	98	98	92
Supplementary retirement benefits—Former Lieutenant-Governors	23	23	18
Grant to the Province of Newfoundland for the 400th anniversary of the arrival of Sir Humphrey Gilbert	394	394	
Grant to the Nova Scotia Parade of Sail 1984 Committee for the 450th anniversary of the arrival of Jacques Cartier	50	50	
Grant to the "Corporation du 450ième anniversaire de Cartier à Gaspé" for the 450th anniversary of the arrival of Jacques Cartier	50	50	
Grants to individuals in recognition of outstanding performance in the field of Canadian studies	25	25	
Human rights			
Grants to human rights organizations	403	387	328
Grants for legal costs of challenges of provincial language legislation	150	150	58
	39,746	*36,466*	*30,864*

Grants and Contributions—*Concluded*

(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
Contributions			
Citizenship registration and promotion			
Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	8,557	8,556	7,054
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	758	694	696
Citizenship development			
Contributions to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to voluntary organizations for youth exchange projects: OPCAN	39,294	38,489	27,389
Contributions to native associations, native women's groups, friendship centres and capital assistance for friendship centres	41,604	40,958	28,706
Contributions in respect of national federations and provincial associations as well as other groups or associations promoting the development of official language minority groups	14,919	14,827	13,614
Multiculturalism			
Contributions to voluntary groups, universities, institutions and individuals for promoting cultural development	5,556	5,287	3,332
Canadian culture			
Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies	1,486	1,485	1,425
Contribution to the Corporation "Québec 1534-1984" for the 450th anniversary of the arrival of Jacques Cartier in Quebec	800	800	500
Contribution to the New Brunswick bicentennial Commission in support of bicentennial celebrations	750	750	
Human rights			
Contributions to human rights organizations	308	308	197
	114,032	*112,154*	*82,913*
	153,778	***148,620***	***113,777***
	2,598,303	2,589,825	1,962,339
PUBLIC SERVICE COMMISSION			
Contributions			
Staffing operations			
Expenditures not required for the current year			6
Total	2,598,303	2,589,825	1,962,345

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Administration and Regional Operations Program	Official Languages Program	Education Support Program	Citizenship and Culture Program	Subtotal	Advisory Council on the Status of Women	Public Service Commission		Status of Women—Office of the Co-ordinator	Total
							Program	Staff Development and Training Revolving Fund		
(1) Salaries and wages	20,969 **19,572** *18,813*	58,821 **58,518** *55,728*	2,902 **2,664** *2,183*	20,715 **18,227** *15,195*	103,407 **98,981** *91,919*	881 **900** *807*	78,949 **74,459** *71,535*	6,516 **6,516** *5,731*	1,210 **927** *723*	190,963 **181,783** *170,715*
(1) Other personnel costs	2,964 **3,018** *2,759*	8,479 **8,728** *8,124*	351 **380** *322*	3,029 **3,029** *2,254*	14,823 **15,155** *13,459*	114 **114** *90*	11,081 **11,081** *10,284*		149 **149** *115*	26,167 **26,499** *23,948*
(2) Transportation and communications	2,164 **2,448** *2,330*	2,207 **1,792** *1,720*	403 **398** *288*	2,887 **2,644** *2,328*	7,661 **7,282** *6,666*	304 **292** *315*	6,316 **5,263** *4,973*	419 **419** *458*	237 **199** *154*	14,937 **13,455** *12,566*
(3) Information	81 **49** *264*	293 **170** *199*	223 **199** *41*	4,163 **3,420** *2,868*	4,760 **3,838** *3,372*	18 **222** *13*	3,280 **2,463** *2,393*	448 **448** *63*	33 **9** *2*	8,539 **6,980** *5,843*
(4) Professional and special services	4,033 **3,363** *4,821*	11,939 **12,351** *12,265*	4,388 **4,455** *2,436*	6,304 **5,785** *5,958*	26,664 **25,954** *25,480*	409 **552** *522*	11,082 **5,928** *5,285*	906 **906** *1,182*	273 **244** *189*	39,334 **33,584** *32,658*
(5) Rentals	483 **315** *442*	452 **432** *205*	24 **20** *28*	314 **352** *207*	1,273 **1,119** *882*	29 **42** *35*	1,259 **1,357** *1,229*	1,509 **1,509** *1,465*	12 **35** *5*	4,082 **4,062** *3,616*
(6) Purchased repair and upkeep	448 **380** *314*	442 **352** *246*	8 **12** *16*	166 **142** *105*	1,064 **886** *681*	10 **2** *9*	1,024 **1,115** *750*	23 **23** *26*	31 **10** *28*	2,152 **2,036** *1,494*
(7) Utilities, materials and supplies	1,236 **936** *824*	1,603 **732** *923*	451 **307** *141*	1,272 **1,674** *1,579*	4,562 **3,649** *3,467*	413 **37** *250*	2,396 **1,328** *1,965*	305 **305** *503*	96 **96** *49*	7,772 **5,415** *6,234*
(9) Construction and acquisition of machinery and equipment	143 **506** *242*	1,560 **760** *580*	89 **49** *7*	337 **350** *154*	2,129 **1,665** *983*	10 **13** *23*	711 **1,316** *894*	409 **409** *55*	84 **77** *37*	3,343 **3,480** *1,992*
(10) Grants, contributions and other transfer payments		199,938 **197,418** *178,650*	2,244,587 **2,243,787** *1,669,912*	153,778 **148,620** *113,777*	2,598,303 **2,589,825** *1,962,339*		 *6*			2,598,303 **2,589,825** *1,962,345*
(12) All other expenditures	7 **1** *2*	 **10** *47*		738 **16** *39*	745 **27** *88*		344 **2,954** *2,863*	8,579 **658** *664*	 *2*	9,668 **3,639** *3,617*
(1-12) Total	32,528 **30,588** *30,811*	285,734 **281,263** *258,687*	2,253,426 **2,252,271** *1,675,374*	193,703 **184,259** *144,464*	2,765,391 **2,748,381** *2,109,336*	2,188 **2,174** *2,064*	116,442 **107,264** *102,177*	19,114 **11,193** *10,147*	2,125 **1,746** *1,304*	2,905,260 **2,870,758** *2,225,028*
(13) *Less* revenues credited to the vote								12,864 **12,864** *11,371*		12,864 **12,864** *11,371*
Total net expenditures	32,528 **30,588** *30,811*	285,734 **281,263** *258,687*	2,253,426 **2,252,271** *1,675,374*	193,703 **184,259** *144,464*	2,765,391 **2,748,381** *2,109,336*	2,188 **2,174** *2,064*	116,442 **107,264** *102,177*	6,250 **(1,671)** *(1,224)*	2,125 **1,746** *1,304*	2,892,396 **2,857,894** *2,213,657*

Amounts in roman type are 1983-84 appropriations
Amounts in **bold face** are 1983-84 expenditures
Amounts in *italic* type are 1982-83 expenditures

Revenue

DEPARTMENT

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	20,827,638	14,769,761
Privileges, licences and permits	1,994,648	1,732,194
Other non-tax revenue	6,494,822	5,657,980
Total	29,317,108	22,159,935

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Canada student loans (Principal)	19,618,731	
Canada student loans (Class A Interest)	9,439	
Canada student loans (Class B Interest)	241,013	
Adjustment to prior year's Payables at Year End (PAYE)	82,263	
Others	876,192	20,827,638
Privileges, licences and permits:		
Fees for certificates of citizenship		1,994,648
Other non-tax revenue:		
Canada student loans (Interest)	6,290,823	
Open House Canada	155,750	
Lieutenant-Governors' Pension	20,626	
All others	27,623	6,494,822

PUBLIC SERVICE COMMISSION

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	87,515	160,278
Services and service fees	420,006	736,922
Other non-tax revenue	99,439	115,190
Total	606,960	1,012,390

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Various accounts receivable	4,440	
Salaries recovery	57,223	
Adjustment to prior year's Payables at Year End (PAYE)	17,924	
Pre-employment medical	7,928	87,515
Services and service fees:		
System development costs for Revolving Fund	40,410	
Overhead charges Staff Development and Training Revolving Fund	377,341	
Various accounts receivable	2,255	420,006
Other non-tax revenue:		
Paylist deductions for rented accommodation in North	98,656	
Various accounts receivable	783	99,439

STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	187	6,250

Appendix

Public Service Commission
Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

Except for the accounting for fixed assets which is detailed in Note 2(a), these financial statements are prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with the information presented in these financial statements, unless indicated otherwise.

The Financial Services Directorate and the Fund's Comptroller, who reports functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's Comptroller, financial services officers and by the Financial Services Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

During 1983-84, the Fund was able to respond to Government as well as to voluntary restraint measures by limiting its rate increases to 6%. Further, it has limited its rate increases to 5% for 1984-85 and thereby assists user departments to operate within the Government spending restraints. An annual review will be conducted each year as part of the budgetary process and will allow the Fund to respond to further Government restraint measures.

Approved by:

J.P. BRETON
Director, Financial Services
(Senior full-time financial officer)

K.A. SINCLAIR
Executive Director, Corporate Systems and Services
(Senior financial officer)

June 29, 1984

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984		1983	
	Estimates	Actual	Estimates	Actual
Net profit for the year	20	1,707	11	987
Add: item not requiring use of funds		65		183
Operating sources	20	1,772	11	1,170
Working capital change	(121)	(216)	(287)	(188)
Other items		115		242
Authority provided	(101)	1,671	(276)	1,224

BALANCE SHEET AS AT MARCH 31, 1984

FUND ASSETS	1984	1983
	$	$
Current assets		
Accounts receivable		
Federal Government	2,528,499	1,966,206
Outside parties	36,638	72,589
Accountable advances	465	465
Prepaid expenses	83,602	93,833
	2,649,204	2,133,093

FUND LIABILITIES	1984	1983
	$	$
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	734,354	593,102
Outside parties		
Accounts payable	427,999	294,302
Vacation pay	338,252	287,156
Current portion of the provision for employee termination benefits		10,117
Deferred revenue	228,754	244,833
	1,729,359	1,429,510
Long-term liability		
Provision for employee termination benefits	813,872	767,919
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(2,265,543)	(728,492)
Accumulated surplus	2,371,516	664,156
	105,973	(64,336)
	2,649,204	2,133,093

The accompanying notes are an integral part of the financial statements.

Appendix—*Continued*

Public Service Commission—*Continued*
Staff Development and Training Revolving Fund — *Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Revenue		
Course fees and services (Note 3)	12,306,987	10,675,511
Catering and accommodation	710,461	572,354
	13,017,448	11,247,865
Operating expenses		
Salaries and employee benefits	6,525,523	5,665,724
Provision for employee termination benefits	64,898	182,719
Rentals	1,253,214	1,226,980
Professional and special services	922,865	1,181,132
Materials and supplies	304,822	502,934
Travel and communications	419,213	460,410
Catering and accommodation	540,357	470,326
Equipment (Note 2a)	411,189	55,161
Information	456,957	59,129
Repairs	24,009	25,149
Administrative and financial services	377,341	426,327
Other	9,700	5,089
	11,310,088	10,261,080
Net profit	1,707,360	986,785

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Balance, beginning of year	664,156	(322,629)
Net profit for the year	1,707,360	986,785
Balance, end of year	2,371,516	664,156

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Source of working capital		
Operations		
Net profit for the year	1,707,360	986,785
Add: item not requiring use of funds provision for employee termination benefits	64,898	182,719
	1,772,258	1,169,504
Uses of working capital		
Decrease in the accumulated net charge against the Fund's authority account	1,537,051	902,627
Payments on and change in the current portion of the provision for employee termination benefits	18,945	79,161
	1,555,996	981,788
Increase in working capital	216,262	187,716
Working capital, beginning of year	703,583	515,867
Working capital, end of year	919,845	703,583
Changes in working capital components:		
Increase in accounts receivable	526,342	180,683
Decrease in accountable advances		(685)
(Decrease) increase in prepaid expenses	(10,231)	6,102
(Increase) decrease in accounts payable and accrued liabilities	(326,045)	14,358
Decrease in current portion of the provision for employee termination benefits	10,117	65,450
Decrease (increase) in deferred revenue	16,079	(78,192)
	216,262	187,716

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1984

	1984	1983
	$	$
Debit balance in the accumulated net charge against the Fund's authority account	2,265,543	728,492
Less: PAYE charges against the appropriation account after March 31	1,142,031	888,069
Add: amounts credited to the appropriation account after March 31	2,297,219	1,909,117
Net authority provided, end of year	3,420,731	1,749,540
Authority limit	4,500,000	4,500,000
Unused authority carried forward	7,920,731	6,249,540

Appendix—*Concluded*

Public Service Commission—*Concluded*
Staff Development and Training Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, Appropriation Act No. 3, 1971 for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the Adjustment of Accounts Act, S.C. 1980, c. 17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000 at any time. In accordance with Vote 115a (1980-81) and Vote 35c (1981-82), accumulated deficits of $4,573,071 have been deleted from the accounts. An amount of $1,915,571 representing net liabilities assumed by the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies and practices

(a) Fixed assets

Fixed assets, valued at $1,648,754 ($1,510,606 in 1982-83) and charged to the appropriation of the Public Service Commission and to the Staff Development and Training Revolving Fund in 1983-84 and previous years, are not capitalized in the accounts of the Fund. The use of the assets purchased by the appropriation is provided without charge to the Fund. Acquisitions of $411,189 in 1983-84 ($55,161 in 1982-83) have been charged directly to operations.

(b) Rates

The fee schedule for the courses and other services did not include any provision for depreciation.

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Subsidized operations

Appropriation funds in the amount of $2,900,125 were paid to the Staff Development and Training Revolving Fund during 1983-84. These funds were approved to cover the cost of the ongoing operations which are not cost recoverable. The comparative figure for 1982-83 is $2,810,796.

4. Restatement of prior year figures

A new item, provision for employee termination benefits, has been added to the statement of operations for 1983-84. For comparative purposes, the 1982-83 statement of operations has been amended accordingly. Furthermore, figures appearing on the statement of changes in financial position and on the statement of authority provided for 1982-83 have been amended to include all payments made out of the provision in 1982-83.

In addition, certain other 1982-83 figures on the statement of authority provided have been restated to conform with the 1983-84 presentation.

5. Subsequent event

Commencing April 1, 1984, the Staff Development and Training Revolving Fund, subject to Treasury Board approval, will capitalize fixed assets purchases and will charge depreciation to operations. Fixed assets used by the Fund but purchased from appropriation funds since April 1, 1981 will be acquired during 1984-85 at their depreciated value.

SECTION 24

1983-84
PUBLIC ACCOUNTS

Social Development

Ministry of State
Canada Development Corporation
Canada Development Investment Corporation
Canadair Limited
Eldorado Nuclear Limited
The de Havilland Aircraft of Canada, Limited

CONTENTS

	Page
Programs' objectives	24.3
Use of appropriations	24.4
Total cost of programs—Budgetary	24.6
Programs by activity—Budgetary	24.6
Budgetary expenditure by program and standard object	24.7
Revenue	24.8

SOCIAL DEVELOPMENT

Ministry of State

Objective

—To formulate, develop, evaluate and co-ordinate policies in relation to the programs and activities of the Government that support Canadian social development and the well-being of Canadians.

Canada Development Corporation

Objective

—To develop and maintain strong Canadian controlled and managed corporations in the private sector; to widen the investment opportunities open to Canadians; to operate profitably and in the best interest of all the shareholders.

Canada Development Investment Corporation

Objective

—To enhance the commercial management of publicly-owned assets and to facilitate privatization.

Eldorado Nuclear Limited

Objective

—To look after the mining, refining and conversion of uranium fuel for the generation of electricity in Canada and other countries.

Note: Includes Canadair Limited and The de Havilland Aircraft of Canada, Limited which were appearing under the former Department of Industry, Trade and Commerce.

Use of Appropriations

Vote	Program	
	MINISTRY OF STATE	
	Budgetary	
1	**Program expenditures**	$ 5,626,160
	1b	374,700
	1c	190,500
Stat	Minister's salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
Stat	Teleglobe Canada (Canadian Overseas Telecommunication Corp. Act), Section 12. At the request of the Corporation and with the approval of the Governor in Council, the Minister of Finance may from time to time, authorize the payment to the Corporation out of unappropriated moneys in the Consolidated Revenue Fund of amounts not exceeding in the aggregate $4,500,000, in addition to moneys for capital purposes. (Net)	
	CANADA DEVELOPMENT CORPORATION	
	Non-budgetary	
Stat	The Canada Development Corporation Act. Sections 36(1)(a) and 42(1). The Minister of Finance may make advances out of the Consolidated Revenue Fund for the purpose of acquiring shares of the Company, the aggregate amount that the Government of Canada may at any one time have, or be committed to invest in such shares shall not exceed $250,000,000, *plus* the amount of any shares or securities acquired under Section 39. (Net) Section 37. The Minister of Finance may, with the approval of the Governor in Council, and upon such terms and conditions as the Governor in Council may prescribe, make loans to the Company and may acquire and hold securities of the Company as evidence thereof. The total of all outstanding loans shall not exceed the sum of $100,000,000. (Net)	
	Total program—Non-budgetary	
	CANADA DEVELOPMENT INVESTMENT CORPORATION	
	Non-budgetary	
	Use of appropriations not required for the current year	
	CANADAIR LIMITED	
	Budgetary	
2a	Payment to Canadair Limited as equity	$ 240,000,000
	2c	310,000,000
	ELDORADO NUCLEAR LIMITED	
	Non-budgetary	
L107e	To extend purposes of Energy, Mines and Resources Vote L107e, Appropriation Act No. 4, 1980-81: (a) to authorize Eldorado Nuclear Limited to increase its total borrowing under paragraph (a) and (b) of said vote to an amount outstanding from time to time not to exceed the sum of $600,000,000; and (b) to provide that this authority expires on December 31, 1988. (Net)	
	THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED	
	Budgetary	
3a	Payment to The de Havilland Aircraft of Canada, Limited as equity	$ 60,000,000
	3c	240,000,000
	Total **Budgetary**	
	Non-budgetary	

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
6,191,360		6,191,360		6,191,360	5,791,216	400,144		4,079,673
39,100	1,875	40,975		40,975	40,975			22,658
558,740	63,260	622,000		622,000	622,000			413,600
								126,349,358
6,789,200	*65,135*	*6,854,335*		*6,854,335*	*6,454,191*	*400,144*		*130,865,289*
			4,500,000	*4,500,000*			*4,500,000*	
			250,000,000	250,000,000			250,000,000	
			100,000,000	100,000,000			100,000,000	
			350,000,000	*350,000,000*			*350,000,000*	
								500,000
550,000,000		*550,000,000*		*550,000,000*	*550,000,000*			*200,000,000*
	(80,365,938)	*(80,365,938)*	*104,799,635*	*24,433,697*			*24,433,697*	
300,000,000		*300,000,000*		*300,000,000*	*300,000,000*			*200,000,000*
856,789,200	65,135 (80,365,938)	856,854,335 (80,365,938)	459,299,635	856,854,335 378,933,697	856,454,191	400,144	378,933,697	530,865,289 500,000

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
MINISTRY OF STATE	1983-84	6,454	1,376	474	76	5,628
	1982-83	130,865	11,809	215	45	119,316
CANADAIR LIMITED	1983-84	550,000				550,000
	1982-83	200,000				200,000
THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED	1983-84	300,000				300,000
	1982-83	200,000				200,000
Total	1983-84	856,454	1,376	474	76	855,628
	1982-83	530,865	11,809	215	45	519,316

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
MINISTRY OF STATE								
Policy formulation, program review and assessment	6,825	6,253	29	201			6,854	6,454
Less: receipts credited to revenue		1,376						1,376
Add: accommodation provided without charge by Public Works	474	474					474	474
other services provided without charge by other departments	76	76					76	76
Total cost of program	7,375	5,427	29	201			7,404	5,628
CANADAIR LIMITED								
Payment as equity	550,000	550,000					550,000	550,000
THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED								
Payment as equity	300,000	300,000					300,000	300,000

SOCIAL DEVELOPMENT

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Canadair Limited	The de Havilland Aircraft of Canada, Limited	Total
(1) Salaries and wages	4,612 **4,279** *3,002*			4,612 **4,279** *3,002*
(1) Other personnel costs	622 **622** *414*			622 **622** *414*
(2) Transportation and communications	515 **503** *305*			515 **503** *305*
(3) Information	45 **45** *3*			45 **45** *3*
(4) Professional and special services	560 **512** *352*			560 **512** *352*
(5) Rentals	60 **59** *66*			60 **59** *66*
(6) Purchased repair and upkeep	115 **116** *78*			115 **116** *78*
(7) Utilities, materials and supplies	120 **116** *89*			120 **116** *89*
(9) Construction and acquisition of machinery and equipment	200 **201** *203*			200 **201** *203*
(12) All other expenditures	5 **1** *126,353*	550,000 **550,000** *200,000*	300,000 **300,000** *200,000*	850,005 **850,001** *526,353*
Total net expenditures	6,854 **6,454** *130,865*	550,000 **550,000** *200,000*	300,000 **300,000** *200,000*	856,854 **856,454** *530,865*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

	1983-84	1982-83
	$	$
MINISTRY OF STATE		
Summary		
Non-Tax Revenue—		
Return on investments	1,362,360	11,808,610
Other non-tax revenue	14,147	805
Total	1,376,507	11,809,415

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Other—		
Eldorado Nuclear Limited—Interest	960,626	
Teleglobe Canada—Interest	401,734	
		1,362,360
Other non-tax revenue:		
Personal use of departmental car by the Minister	1,380	
Recovery money for fraudulent acts under Section 98(3) of the Financial Administration Act	12,757	
Recovery money under Access to Information Act	10	
		14,147

SECTION 25

1983-84
PUBLIC ACCOUNTS

Solicitor General

Department
Correctional Service
National Parole Board
Royal Canadian Mounted Police

CONTENTS

	Page
Programs' objectives	25.3
Use of appropriations	25.4
Total cost of programs—Budgetary	25.6
Programs by activity—Budgetary	25.7
Grants and contributions	25.8
Budgetary expenditure by program and standard object	25.9
Revenue	25.10

SOLICITOR GENERAL

Department

Objective

ADMINISTRATION PROGRAM

—To provide overall policy direction to the programs of the Department.

Correctional Service

Objective

—To administer sentences imposed by the courts and to prepare offenders for their return as useful citizens to the community.

National Parole Board

Objective

—To exercise statutory and regulatory powers to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy.

Royal Canadian Mounted Police

Objective

LAW ENFORCEMENT PROGRAM

—To enforce laws, prevent crime, maintain peace, order and security.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	ADMINISTRATION PROGRAM	
	Budgetary	
1	Program expenditures, the grants listed in the Estimates and contributions	$ 18,081,000
	1b	4,073,864
	1c	1,294,561
	Transfer from TB Vote 10[1]	5,715,353
Stat	Solicitor General—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	CORRECTIONAL SERVICE	
	Budgetary	
5	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions; and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; (b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund; (c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependents of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; (d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	$ 508,903,000
	5c	240,000
	Transfer from: TB Vote 10[1]	994,322
	TB Vote 30[1]	500,000
10	Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	$ 115,634,000
	10c	4,320,000
Stat	Pensions and other employee benefits	
Stat	Contributions to employee benefit plans	
Stat	Write-off of active assets	
Stat	Refunds of amounts credited to revenue in previous years	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
L14b	To extend the purposes of the Parolees' Loan Account established by Solicitor General Vote L103b, Appropriation Act No. 1, 1969: (a) to authorize loans to individuals under mandatory supervision; and (b) to increase from $10,000 to $50,000 the amount that may be outstanding at any time against the said Account, Appropriation Act No. 3, 1983. (Net)	
	NATIONAL PAROLE BOARD	
	Budgetary	
15	Program expenditures	$ 12,844,000
	15c	211,090
	Transfer from TB Vote 10[1]	28,664
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	ROYAL CANADIAN MOUNTED POLICE	
	LAW ENFORCEMENT PROGRAM	
	Budgetary	
20	Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year	$ 628,017,000
	Transfer from TB Vote 10[1]	3,322,680
25	Capital expenditures	
Stat	Pensions and other employee benefits—Members of the Force	
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
	Total program—Budgetary	
	Total—Budgetary	
	Non-budgetary	

---

[1] Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller general) implementation of plans to improve management practices and controls.

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
29,164,778		29,164,778		29,164,778	26,767,420	2,397,358		20,191,533
39,100	1,875	40,975		40,975	40,975			38,725
1,205,000	136,000	1,341,000		1,341,000	1,341,000			1,225,400
30,408,878	*137,875*	*30,546,753*		*30,546,753*	*28,149,395*	*2,397,358*		*21,455,658*
510,637,322		510,637,322		510,637,322	489,940,523	20,696,799		448,291,215
119,954,000		119,954,000		119,954,000	114,674,822	5,279,178		66,188,056
147,000	7,271	154,271		154,271	154,271			137,926
42,339,000	4,784,000	47,123,000		47,123,000	47,123,000			41,201,800
	7,306	7,306		7,306	7,306			6,990
	18,822	18,822		18,822	18,822			13
								584
673,077,322	*4,817,399*	*677,894,721*		*677,894,721*	*651,918,744*	*25,975,977*		*555,826,584*
			40,067	*40,067*	*6,078*		*33,989*	*707*
13,083,754		13,083,754		13,083,754	12,446,066	637,688		11,137,722
1,221,000	138,000	1,359,000		1,359,000	1,359,000			1,197,800
14,304,754	*138,000*	*14,442,754*		*14,442,754*	*13,805,066*	*637,688*		*12,335,522*
631,339,680		631,339,680		631,339,680	597,740,567	33,599,113		534,150,117
81,872,000		81,872,000		81,872,000	73,815,761	8,056,239		78,120,735
107,772,000	8,599,811	116,371,811		116,371,811	116,371,811			105,148,906
12,365,000	1,397,000	13,762,000		13,762,000	13,762,000			11,630,700
	47,600	47,600		47,600	47,600			
833,348,680	*10,044,411*	*843,393,091*		*843,393,091*	*801,737,739*	*41,655,352*		*729,050,458*
1,551,139,634	15,137,685	1,566,277,319		1,566,277,319	1,495,610,944	70,666,375		1,318,668,222
			40,067	40,067	6,078		33,989	707

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1983-84	28,149	71		1,527	625	30,230
	1982-83	21,456	262		1,259	490	22,943
CORRECTIONAL SERVICE	1983-84	651,919	17,286	13,864	5,008	9,939	663,444
	1982-83	555,827	19,011	13,063	4,850	8,148	562,877
NATIONAL PAROLE BOARD	1983-84	13,805	2		1,170	222	15,195
	1982-83	12,335	47		1,045	192	13,525
ROYAL CANADIAN MOUNTED POLICE	1983-84	801,738	7,607	62,486	8,947	13,498	879,062
	1982-83	729,050	8,571	51,489	9,035	12,635	793,638
Total	1983-84	1,495,611	24,966	76,350	16,652	24,284	1,587,931
	1982-83	1,318,668	27,891	64,552	16,189	21,465	1,392,983

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Departmental administration	20,864	19,137	349	336	9,334	8,676	30,547	28,149
Less: receipts credited to revenue		71						71
Add: accommodation provided without charge by Public Works	1,527	1,527					1,527	1,527
other services provided without charge by other departments	625	625					625	625
Total cost of program	23,016	21,218	349	336	9,334	8,676	32,699	30,230
CORRECTIONAL SERVICE								
Planning and management	19,190	17,182	709	1,783	22	22	19,921	18,987
Custody of inmates	133,920	130,064	175	683			134,095	130,747
Education, training and employment of inmates	70,558	59,967	2,905	2,528			73,463	62,495
Offender case management	137,545	136,873	659	644	1,687	770	139,891	138,287
Health care	38,956	35,898	149	251	25	25	39,130	36,174
Technical services	100,122	100,052	114,679	107,367			214,801	207,419
Administration	55,657	56,179	678	1,419	259	212	56,594	57,810
	555,948	536,215	119,954	114,675	1,993	1,029	677,895	651,919
Less: receipts credited to revenue	17,286	17,286					17,286	17,286
Add: accommodation provided without charge by this department	13,864	13,864					13,864	13,864
accommodation provided without charge by Public Works	5,008	5,008					5,008	5,008
other services provided without charge by other departments	9,939	9,939					9,939	9,939
Total cost of program	567,473	547,740	119,954	114,675	1,993	1,029	689,420	663,444
NATIONAL PAROLE BOARD								
Parole Board operations	13,618	12,755	825	1,050			14,443	13,805
Less: receipts credited to revenue		2						2
Add: accommodation provided without charge by Public Works	1,170	1,170					1,170	1,170
other services provided without charge by other departments	222	222					222	222
Total cost of program	15,010	14,145	825	1,050			15,835	15,195
ROYAL CANADIAN MOUNTED POLICE								
LAW ENFORCEMENT PROGRAM								
Enforcement of federal statutes and executive orders	313,241	291,145	11,657	7,370			324,898	298,515
Canadian police services	78,451	73,797	5,252	5,887			83,703	79,684
Police services under contract	463,594	449,552	46,965	49,867			510,559	499,419
Administration	143,740	124,197	17,998	10,692	154	157	161,892	135,046
Pensions and other employee benefits	117,537	117,537			12,644	12,644	130,181	130,181
	1,116,563	1,056,228	81,872	73,816	12,798	12,801	1,211,233	1,142,845
Less: revenues credited to the vote	367,840	341,107					367,840	341,107
	748,723	715,121	81,872	73,816	12,798	12,801	843,393	801,738
Less: receipts credited to revenue	4,267	7,607					4,267	7,607
Add: accommodation provided without charge by this department	62,486	62,486					62,486	62,486
accommodation provided without charge by Public Works	8,947	8,947					8,947	8,947
other services provided without charge by other departments	13,498	13,498					13,498	13,498
Total cost of program	829,387	792,445	81,872	73,816	12,798	12,801	924,057	879,062

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Grants			
Departmental administration			
Canadian Association of Chiefs of Police	50	50	50
Canadian Association for the Prevention of Crime	125	125	125
John Howard Society	50	50	50
Authorized after-care agencies	1,339	1,339	
	1,564	*1,564*	*225*
Contributions			
Departmental administration			
Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	2,123	1,874	1,876
Student Summer and Youth Employment	1,803	1,716	1,407
New Employment and Expansion Development (NEED) Program	3,844	3,522	
	7,770	*7,112*	*3,283*
	9,334	***8,676***	***3,508***
CORRECTIONAL SERVICE			
Grants			
Offender case management			
Authorized after-care agencies	855		871
Administration			
Pensions and other employee benefits	154	154	138
Penitentiary inmates accident compensation	35	7	10
Payments, in the nature of Workmen's Compensation, to survivors of employees of the Penitentiary Service and National Parole Service slain while on duty	70	51	42
	1,114	*212*	*1,061*
Contributions			
Planning and management			
Canadian Association for the Prevention of Crime	22	22	22
Offender case management			
Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	832	770	332
Health care			
University of Saskatchewan	25	25	
	879	*817*	*354*
	1,993	***1,029***	***1,415***
ROYAL CANADIAN MOUNTED POLICE			
LAW ENFORCEMENT PROGRAM			
Grants			
Administration			
Royal Canadian Mounted Police Veterans Association	3	3	3
International Association of Chiefs of Police	1	1	1
Payments, in the nature of Workmen's Compensation, to survivors of members of the Royal Canadian Mounted Police slain while on duty	150	153	100
Pensions and other employee benefits			
Pensions under the Royal Canadian Mounted Police Pension Continuation Act	10,868	10,868	10,368
To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	1,703	1,703	1,614
Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	73	73	65
	12,798	***12,801***	***12,151***
Total	24,125	22,506	17,074

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Department	Correctional Service	National Parole Board	Royal Canadian Mounted Police	Total
(1) Salaries and wages	10,750 **10,390** *9,574*	370,405 **320,843** *291,115*	9,592 **9,283** *8,549*	733,613 **716,019** *664,440*	1,124,360 **1,056,455** *973,678*
(1) Other personnel costs	1,626 **1,626** *1,338*	8,830 **50,774** *44,656*	1,359 **1,359** *1,198*	125,526 **117,489** *112,762*	137,341 **171,248** *159,954*
(2) Transportation and communications	1,404 **1,293** *1,079*	16,608 **17,911** *14,904*	1,240 **1,110** *938*	70,724 **65,325** *61,345*	89,976 **85,639** *78,266*
(3) Information	574 **598** *403*	543 **354** *470*	66 **114** *82*	800 **414** *734*	1,983 **1,480** *1,689*
(4) Professional and special services	5,085 **4,090** *3,874*	61,192 **66,013** *57,469*	873 **625** *942*	50,351 **42,812** *35,011*	117,501 **113,540** *97,296*
(5) Rentals	372 **323** *337*	2,991 **2,705** *2,489*	80 **76** *60*	23,379 **19,281** *20,543*	26,822 **22,385** *23,429*
(6) Purchased repair and upkeep	113 **124** *281*	7,519 **8,604** *6,736*	71 **113** *209*	27,242 **24,074** *22,212*	34,945 **32,915** *29,438*
(7) Utilities, materials and supplies	756 **692** *670*	73,592 **62,769** *62,074*	337 **153** *219*	63,211 **51,968** *52,908*	137,896 **115,582** *115,871*
(8) Construction and acquisition of land, buildings and works		107,910 **92,655** *51,735*		34,522 **33,507** *38,928*	142,432 **126,162** *90,663*
(9) Construction and acquisition of machinery and equipment	349 **336** *391*	11,485 **15,681** *11,239*	825 **1,050** *133*	47,350 **40,309** *39,193*	60,009 **57,376** *50,956*
(10) Grants, contributions and other transfer payments	9,334 **8,676** *3,508*	1,993 **1,029** *1,415*		12,798 **12,801** *12,151*	24,125 **22,506** *17,074*
(12) All other expenditures	184 **1** *1*	14,827 **12,581** *11,525*	 **2** *5*	21,717 **18,846** *17,882*	36,728 **31,430** *29,413*
(1-12) Total	30,547 **28,149** *21,456*	677,895 **651,919** *555,827*	14,443 **13,805** *12,335*	1,211,233 **1,142,845** *1,078,109*	1,934,118 **1,836,718** *1,667,727*
(13) *Less:* revenues credited to the vote				367,840 **341,107** *349,059*	367,840 **341,107** *349,059*
Total net expenditures	30,547 **28,149** *21,456*	677,895 **651,919** *555,827*	14,443 **13,805** *12,335*	843,393 **801,738** *729,050*	1,566,278 **1,495,611** *1,318,668*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

DEPARTMENT

	1983-84	1982-83
	$	$
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	71,099	262,467

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	39,059	
Adjustment to prior year's Payables at Year End (PAYE)	32,040	
		71,099

CORRECTIONAL SERVICE

	1983-84	1982-83
	$	$
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	718,242	875,361
Services and service fees	1,713,126	1,577,339
Privileges, licences and permits	310,332	269,919
Proceeds from sales	14,364,457	16,125,447
Other non-tax revenue	180,099	163,389
Total	17,286,256	19,011,455

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	278,441	
Adjustment to prior year's Payables at Year End (PAYE)	439,801	
		718,242
Services and service fees:		
Service fees—Laundry	33,218	
Inmate maintenance—Federal-provincial agreements	1,623,788	
Non-duty meals	27,318	
Sundry	28,742	
Service fee—Shipping	50	
Access to information	10	
		1,713,126
Privileges, licences and permits:		
Rentals	116,062	
Inmate board and lodging	194,270	
		310,332
Proceeds from sales:		
Sale of farm produce	1,398,159	
Inmate canteen	5,244,725	
Sale of manufactured products	7,721,573	
		14,364,457
Other non-tax revenue:		
Premium and discount on exchange	663	
Fines and forfeitures	30,411	
Miscellaneous	114,739	
Provincial Sales Tax Commission	2,307	
Inmate clothing	2,524	
Claims by the Crown	29,455	
		180,099

NATIONAL PAROLE BOARD

	1983-84	1982-83
	$	$
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	2,282	46,972
Other non-tax revenue	5	
Total	2,287	46,972

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refund of overpayment to hotel	1,584	
Sundries	698	
		2,282

ROYAL CANADIAN MOUNTED POLICE

	1983-84	1982-83
	$	$
Summary		
Non-Tax Revenue—		
Return on investments	24,192	13,991
Refunds of previous years' expenditure	1,693,396	1,260,301
Services and service fees	1,245	
Privileges, licences and permits	2,957,652	3,310,568
Proceeds from sales	2,708,714	3,482,503
Other non-tax revenue	221,529	503,185
Total	7,606,728	8,570,548

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Other accounts—		
Interest on loans and profit on foreign transactions	23,418	
Profit on exchange	774	
		24,192
Refunds of previous years' expenditure:		
Repayment by provinces for various investments	459,449	
Repayment for services rendered to other government departments	118,535	
Repayment for repairs to motor vehicles	300,784	
Sundries	837,761	
Adjustment to prior year's Payables at Year End (PAYE)	(23,133)	
		1,693,396
Services and service fees:		
Access to information		1,245
Privileges, licences and permits:		
Rental of public buildings and property		2,957,652
Proceeds from sales:		
Sale of cloth to manufacturers	104,620	
Sale of kit and clothing to members	407,377	
Sale of kit and clothing to provinces for auxiliary members	61,675	
Royal Canadian Mounted Police mess meals paylist deductions	108,692	
Royal Canadian Mounted Police mess meals—Taxable cash sales	511,897	
Royal Canadian Mounted Police mess meals—Non-taxable cash sales	1,286,279	
Per-diem board mess payments	115,584	
Sale of ammunition to members	7,808	
Sundry sales	104,782	
		2,708,714
Other non-tax revenue:		
Payment to Royal Canadian Mounted Police Officers Pension Fund	54,420	
Payment for Musical Ride performances	79,995	
Damage assessments against members—Motor vehicles	2,437	
Payment for training services at Depot	37,608	
Compensation from provincial sales tax	1,306	
Sundries	45,763	
		221,529

SECTION 26

1983-84
PUBLIC ACCOUNTS

Supply and Services

Department
Royal Canadian Mint
Statistics Canada

CONTENTS

	Page
Programs' objectives	26.3
Use of appropriations	26.4
Total cost of programs—Budgetary	26.6
Programs by activity—Budgetary	26.7
Grants and contributions	26.8
Budgetary expenditure by program and standard object	26.9
Revenue	26.10
Appendices	26.11

SUPPLY AND SERVICES

Department

Objectives

SERVICES PROGRAM

—To fulfill the responsibilities of the Receiver General, and to provide in an economic and efficient manner a broad range of administrative, management and advisory services as required by the Government and as requested by client departments and agencies.

SUPPLY PROGRAM

PROGRAM

—To encourage research and development in the private sector which contributes to departmental programs and to provide free and subsidized distribution of saleable Government publications in accordance with established policies. To fund certain costs incurred on Government contracts resulting from the use of those contracts to support industrial research or industrial development objectives in Canada.

SUPPLY REVOLVING FUND

—To acquire and provide goods and/or services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives, and to provide services for the disposal of Crown owned materiel, all in the most economical manner.

DEFENCE PRODUCTION REVOLVING FUND

—To acquire, store, maintain, transport and dispose of stocks of defence supplies or other designated materials pursuant to the Defence Production Act.

Royal Canadian Mint

Objectives

—To produce and arrange for the production and supply of coins of the currency of Canada;

—To produce coins of the currency of countries other than Canada;

—To melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and

—To make medals, plaques and other things as are incidental to the powers of the Mint.

Statistics Canada

Objective

—To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal Government, provincial and municipal governments and with businesses and individuals on the development of methodology and its application and on the production of new and expanded statistical information to meet their particular requirements.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	SERVICES PROGRAM	
	Budgetary	
1	Program expenditures including recoverables on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the Supply Revolving Fund and authority to spend revenue received during the year	$ 169,759,900
	1c	7,954,000
	Transfer from TB Vote 10(1)	210,421
Stat	Minister of Supply and Services—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	SUPPLY PROGRAM	
	Budgetary	
5	Program expenditures including expenditures on behalf of Government departments and agencies for unsolicited research and development proposals and authority to make commitments during the current fiscal year of $18,000,000 in respect of such proposals	
Stat	Federal Court awards	
	SUPPLY PROGRAM—SUPPLY REVOLVING FUND	
Stat	Estimates 1983-84	
	Transfer of accumulated surplus	
	SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND	
Stat	Estimates 1983-84	
	Total program—Budgetary	
	Subtotal—Budgetary	
	ROYAL CANADIAN MINT	
	Non-budgetary	
Stat	The Royal Canadian Mint Act, Sections 18 and 19. At the request of the Mint and on the recommendation of the Minister, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Mint under such terms and conditions as are approved by the Governor in Council for the purposes of:	
	Section 18(1). (a) Meeting establishment and operating expenses of the Mint, in amounts not exceeding in the aggregate $5,000,000; and (b) financing the costs of capital projects.	
	Section 18(2). The total amount outstanding at any time of loans made under Subsection (1) shall not exceed $35,000,000. (Net)	
	Section 19(2). The aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time shall not exceed $1,000,000. (Net)	
	Total program—Non-budgetary	
	STATISTICS CANADA	
	Budgetary	
10	Program expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	$ 171,695,000
	10b	2,315,000
	Transfer from: TB Vote 10(1)	316,925
	TB Vote 30(1)	350,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	
	Non-budgetary	

---

(1) Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
177,924,321		177,924,321		177,924,321	172,168,957	5,755,364		176,338,692
39,100	1,875	40,975		40,975	40,975			38,725
20,920,000	2,364,000	23,284,000		23,284,000	23,284,000			20,558,300
198,883,421	***2,365,875***	***201,249,296***		***201,249,296***	***195,493,932***	***5,755,364***		***196,935,717***
28,349,000		28,349,000		28,349,000	26,607,070	1,741,930		25,601,597
	679,230	679,230		679,230	679,230			
28,349,000	*679,230*	*29,028,230*		*29,028,230*	*27,286,300*	*1,741,930*		*25,601,597*
16,762,000	(16,762,000)		168,611,221	168,611,221				(6,781,186)
	(4,888,134)	(4,888,134)		(4,888,134)				
16,762,000	*(21,650,134)*	*(4,888,134)*	*168,611,221*	*163,723,087*	*9,594,898*		*154,128,189*	*(6,781,186)*
28,718,000	*(28,718,000)*		*90,568,869*	*90,568,869*	*(776,591)*		*91,345,460*	*3,024,174*
73,829,000	***(49,688,904)***	***24,140,096***	***259,180,090***	***283,320,186***	***36,104,607***	***1,741,930***	***245,473,649***	***21,844,583***
272,712,421	(47,323,029)	225,389,392	259,180,090	484,569,482	231,598,539	7,497,294	245,473,649	218,780,302
			19,635,840	19,635,840	(1,971,785)		21,607,625	(2,131,785)
			160,000	160,000			160,000	
			19,795,840	***19,795,840***	***(1,971,785)***		***21,767,625***	***(2,131,785)***
174,676,925		174,676,925		174,676,925	170,263,592	4,413,333		162,137,153
17,359,000	1,962,000	19,321,000		19,321,000	19,321,000			17,946,000
192,035,925	***1,962,000***	***193,997,925***		***193,997,925***	***189,584,592***	***4,413,333***		***180,083,153***
464,748,346	(45,361,029)	419,387,317	259,180,090	678,567,407	421,183,131	11,910,627	245,473,649	398,863,455
			19,795,840	19,795,840	(1,971,785)		21,767,625	(2,131,785)

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	*Add:* Employee surgical-medical insurance (Treasury Board)	Total cost of programs
DEPARTMENT							
SERVICES	1983-84	195,494	10,053	23,764	3,475		212,680
	1982-83	196,936	9,956	21,563	3,050		211,593
SUPPLY	1983-84	27,286	44,061				(16,775)
	1982-83	25,601	20,461				5,140
SUPPLY—SUPPLY REVOLVING FUND	1983-84	9,595					9,595
	1982-83	(6,781)					(6,781)
SUPPLY—DEFENCE PRODUCTION REVOLVING FUND	1983-84	(777)					(777)
	1982-83	3,024					3,024
	1983-84	231,598	54,114	23,764	3,475		204,723
	1982-83	218,780	30,417	21,563	3,050		212,976
STATISTICS CANADA	1983-84	189,585	1,401	27,141	1,284	2,773	219,382
	1982-83	180,083	1,517	14,662	812	2,429	196,469
Total	1983-84	421,183	55,515	50,905	4,759	2,773	424,105
	1982-83	398,863	31,934	36,225	3,862	2,429	409,445

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
SERVICES PROGRAM								
Departmental administration	18,324	18,941	361	139			18,685	19,080
Program administration	8,546	8,988	76	148			8,622	9,136
Public service compensation administration	75,501	77,886	1,597	2,219			77,098	80,105
Social and economic assistance payment administration	46,266	46,085	200	869			46,466	46,954
Accounts payable and other payments administration	26,502	25,213	887	1,130			27,389	26,343
Accounts of Canada and reporting services	52,269	42,464	945	3,314			53,214	45,778
Management, financial and other services	52,531	50,095	579	527			53,110	50,622
	279,939	269,672	4,645	8,346			284,584	278,018
Less: revenues credited to the vote	82,949	82,085	386	439			83,335	82,524
	196,990	187,587	4,259	7,907			201,249	195,494
Less: receipts credited to revenue		10,053						10,053
Add: accommodation provided without charge by Public Works	23,764	23,764					23,764	23,764
other services provided without charge by other departments	3,475	3,475					3,475	3,475
Total cost of program	224,229	204,773	4,259	7,907			228,488	212,680
SUPPLY PROGRAM								
Unsolicited proposals for research and development	15,000	14,985					15,000	14,985
Free and subsidized distribution of Government publications	3,499	3,499					3,499	3,499
Source development	9,450	8,058					9,450	8,058
Science and Technology public awareness					400	65	400	65
Federal Court awards	679	679					679	679
	28,628	27,221			400	65	29,028	27,286
Less: receipts credited to revenue		44,061						44,061
	28,628	*(16,840)*			*400*	*65*	*29,028*	*(16,775)*
SUPPLY PROGRAM—SUPPLY REVOLVING FUND								
Operations	701,771	547,643	4,288	4,288			706,059	551,931
Less: receipts credited to the Fund	542,336	542,336					542,336	542,336
	159,435	*5,307*	*4,288*	*4,288*			*163,723*	*9,595*
SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND								
Operations	117,212	25,866					117,212	25,866
Less: receipts credited to the Fund	26,643	26,643					26,643	26,643
	90,569	*(777)*					*90,569*	*(777)*
Total cost of program	278,632	(12,310)	4,288	4,288	400	65	283,320	(7,957)
STATISTICS CANADA								
Economic statistics	78,365	77,583					78,365	77,583
Social statistics	55,405	55,252					55,405	55,252
Population census	14,305	13,592	58	50			14,363	13,642
Communications and management practices	12,395	10,906					12,395	10,906
Management and administrative services	42,827	38,590	675	4,904	411	410	43,913	43,904
	203,297	195,923	733	4,954	411	410	204,441	201,287
Less: revenues credited to the vote	10,443	11,702					10,443	11,702
	192,854	184,221	733	4,954	411	410	193,998	189,585
Less: receipts credited to revenue	1,029	1,401					1,029	1,401
Add: accommodation provided without charge by Public Works	27,141	27,141					27,141	27,141
other services provided without charge by other departments	1,284	1,284					1,284	1,284
employee surgical-medical insurance (Treasury Board)	2,773	2,773					2,773	2,773
Total cost of program	223,023	214,018	733	4,954	411	410	224,167	219,382

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
SUPPLY PROGRAM			
Contribution			
Science and Technology public awareness	*400*	*65*	
STATISTICS CANADA			
Grants			
Management and administrative services			
Canada's fee for membership in the Inter-American Statistical Institute ($33,266 US)	41	41	41
International Statistical Institute (3,048 Swiss Francs)	2	2	1
International Association for Research in Income and Wealth ($1,218 US)	1	1	1
	44	*44*	*43*
Contributions			
Management and administrative services			
Massachusetts Institute of Technology ($40,940 US)	50	50	50
New Employment Expansion and Development (NEED) Program	190	189	25
Student and Summer Youth Employment	127	127	141
Expenditures not required for the current year			25
	367	*366*	*241*
	411	*410*	*284*
Total	811	475	284

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

		Supply					
STANDARD OBJECT	Services Program	Program	Supply Revolving Fund	Defence Production Revolving Fund	Subtotal	Statistics Canada	Total
(1) Salaries and wages	157,056		142,828		299,884	135,494	435,378
	152,145		**142,828**		**294,973**	**132,856**	**427,829**
	139,520		*133,576*		*273,096*	*125,320*	*398,416*
(1) Other personnel costs	23,410		22,283		45,693	19,321	65,014
	23,697		**22,283**		**45,980**	**19,321**	**65,301**
	20,854		*18,344*		*39,198*	*17,946*	*57,144*
(2) Transportation and communications	48,436		140,164		188,600	9,823	198,423
	43,811		**140,164**		**183,975**	**10,204**	**194,179**
	43,531		*128,300*		*171,831*	*9,454*	*181,285*
(3) Information	1,561	3,499	72,387		77,447	3,164	80,611
	1,289	**3,499**	**72,387**		**77,175**	**4,865**	**82,040**
	1,787	*3,054*	*47,618*		*52,459*	*2,344*	*54,803*
(4) Professional and special services	22,833	15,000	23,921	41	61,795	21,317	83,112
	25,226	**14,985**	**23,921**	**41**	**64,173**	**18,446**	**82,619**
	24,517	*14,921*	*22,032*	*91*	*61,561*	*19,541*	*81,102*
(5) Rentals	10,330		30,689		41,019	4,826	45,845
	9,426		**30,689**		**40,115**	**2,819**	**42,934**
	12,043		*26,623*		*38,666*	*3,340*	*42,006*
(6) Purchased repair and upkeep	3,070		2,781		5,851	2,566	8,417
	5,005		**2,781**		**7,786**	**4,232**	**12,018**
	2,600		*1,461*		*4,061*	*2,630*	*6,691*
(7) Utilities, materials and supplies	8,634	9,450	80,680	25,422	124,186	6,773	130,959
	9,036	**8,058**	**80,680**	**25,422**	**123,196**	**3,168**	**126,364**
	9,013	*7,626*	*181,031*	*41,209*	*238,879*	*5,120*	*243,999*
(9) Construction and acquisition of machinery and equipment	8,640		4,420		13,060	733	13,793
	8,346		**4,420**		**12,766**	**4,954**	**17,720**
	20,146		*8,832*		*28,978*	*3,947*	*32,925*
(10) Grants, contributions and other transfer payments		400			400	411	811
		65			**65**	**410**	**475**
						284	*284*
(12) All other expenditures	614	679	185,906	91,749	278,948	13	278,961
	37	**679**	**31,778**	**403**	**32,897**	**12**	**32,909**
	48		*36,612*	*1,031*	*37,691*	*19*	*37,710*
(1-12) Total	284,584	29,028	706,059	117,212	1,136,883	204,441	1,341,324
	278,018	**27,286**	**551,931**	**25,866**	**883,101**	**201,287**	**1,084,388**
	274,059	*25,601*	*604,429*	*42,331*	*946,420*	*189,945*	*1,136,365*
(13) *Less:* revenues credited to the vote	83,335		542,336	26,643	652,314	10,443	662,757
	82,524		**542,336**	**26,643**	**651,503**	**11,702**	**663,205**
	77,123		*611,210*	*39,307*	*727,640*	*9,862*	*737,502*
Total net expenditures	201,249	29,028	163,723	90,569	484,569	193,998	678,567
	195,494	**27,286**	**9,595**	**(777)**	**231,598**	**189,585**	**421,183**
	196,936	*25,601*	*(6,781)*	*3,024*	*218,780*	*180,083*	*398,863*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

DEPARTMENT

Summary

	1983-84 $	1982-83 $
Non-Tax Revenue—		
Return on investments	35,236,876	11,101,893
Refunds of previous years' expenditure	589,410	96,439
Proceeds from sales	15,638,712	15,025,094
Other non-tax revenue	2,649,132	4,193,526
Total	54,114,130	30,416,952

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Other—		
Royal Canadian Mint—		
Interest	1,486,325	
Profit and surplus	24,357,856	
Cash—		
Interest on bank deposits	2,404,569	
Other accounts—		
Interest on investment *re* military purchases	6,988,126	
		35,236,876
Refunds of previous years' expenditure:		
Adjustment to prior year's Payables at Year End (PAYE)	335,399	
Sundry	254,011	
		589,410
Proceeds from sales:		
Sales of Surplus Crown Assets—		
Crown Assets Disposal Corporation	15,425,606	
Sundry	213,106	
		15,638,712
Other non-tax revenue:		
Miscellaneous revenues	2,373,573	
Conscience money	20,795	
Donation to the Crown	10,881	
Fees for access to information	5	
Sundry	243,878	
		2,649,132

STATISTICS CANADA

Summary

	1983-84 $	1982-83 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	73,550	340,581
Services and service fees	1,106,369	722,716
Other non-tax revenue	221,062	453,775
Total	1,400,981*	1,517,072*

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	70,121	
Adjustment to prior year's Payables at Year End (PAYE)	3,429	
		73,550

---

* These do not include $1,634,849 for 1983-84 and $1,725,331 for 1982-83 in non-tax revenue from the sale of Statistics Canada publications, as this revenue is credited to the Supply Revolving Fund.

Appendix 1

Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by the Supply Administration in accordance with the Treasury Board policies, the Defence Production Act, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with departmental reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements.

The primary responsibility for integrity and objectivity of these statements rests with the Supply Administration. This responsibility is discharged by the Comptroller's Directorate which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Supply Administration maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept.

Approved by:

J. B. MURRAY
Comptroller, Supply Administration
(Senior full-time financial officer)

H. H. FLOYD
Assistant Deputy Minister,
Corporate Finance, Planning, Systems and Support Services
(Senior financial officer)

August 13, 1984

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984		1983	
	Estimates	Actual	Estimates	Actual
Net profit for the year				13
Operating sources				13
Working capital change	(28,718)	(10,581)	816	2,276
Other items		11,358		(5,313)
Authority provided (used)	(28,718)	777	816	(3,024)

BALANCE SHEET AS AT MARCH 31, 1984

FUND ASSETS	1984	1983
	$	$
Current assets		
Accounts receivable—Federal Government	11,997,298	9,348,177
Progress payments to suppliers	6,639,980	11,133,291
	18,637,278	20,481,468
Long-term receivable—Outside parties (Note 3)	1,130,902	1,438,144
	19,768,180	21,919,612

FUND LIABILITIES	1984	1983
	$	$
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	1,488,242	1,988,551
Outside parties	1,913,842	5,151,272
Progress billings to customers	2,356,381	11,043,712
	5,758,465	18,183,535
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	13,556,112	3,282,474
Accumulated surplus	453,603	453,603
	14,009,715	3,736,077
	19,768,180	21,919,612

The accompanying notes are an integral part of the financial statements.

Appendix 1—*Continued*

Defence Production Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Sales of stockpiled defence supplies	20,901,550	39,537,035
Billings for defence supplies requisitioned by customer departments	7,617,052	14,376,587
	28,518,602	53,913,622
Cost of sales	20,465,031	38,367,248
Payments to suppliers for defence supplies requisitioned by customer departments	7,617,052	14,367,802
	28,082,083	52,735,050
Gross margin	436,519	1,178,572
Operating expenses		
Interest	403,323	1,065,850
Acquisition fees	33,196	99,588
	436,519	1,165,438
Net profit		13,134

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Balance, beginning of year	453,603	440,469
Net profit for the year		13,134
Balance, end of year	453,603	453,603

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Sources of working capital		
Operations		
Net profit for the year		13,134
Collection of long-term receivable	307,242	
Increase in the accumulated net charge against the Fund's authority account	10,273,638	
	10,580,880	13,134
Use of working capital		
Decrease in the accumulated net charge against the Fund's authority account		2,288,773
Increase (decrease) in working capital	10,580,880	(2,275,639)
Working capital, beginning of year	2,297,933	4,573,572
Working capital, end of year	12,878,813	2,297,933
Changes in working capital components:		
Increase in accounts receivable	2,649,121	3,089,111
Decrease in inventories		(4,946,965)
Decrease in progress payments to suppliers	(4,493,311)	(10,753,945)
Decrease (increase) in accounts payable and accrued liabilities	3,737,739	(2,622,791)
Decrease in progress billings to customers	8,687,331	12,958,951
	10,580,880	(2,275,639)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1984

	1984	1983
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	13,556,112	3,282,474
Add: PAYE charges against the appropriation account after March 31	3,402,084	7,139,824
Less: amounts credited to the appropriation account after March 31	10,027,663	2,715,174
Net authority used, end of year	6,930,533	7,707,124
Authority limit	98,275,993	98,275,993
Unused authority carried forward	91,345,460	90,568,869

Appendix 1—*Concluded*

Defence Production Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. **Purpose and authority**

The Defence Production Revolving Fund has been authorized by Section 15 of the Defence Production Act. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The Adjustment of Accounts Act (S.C. 1980, c. 17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the Defence Production Act, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the Adjustment of Accounts Act to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed at any time by more than $100 million the aggregate of amounts received on these two accounts. An amount of $15,408,997 representing net assets assumed by the Fund was charged to this authority when the Fund became budgetary in 1981.

2. **Significant accounting policies**

(a) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or for stockpiled inventories, which are in progress and located on the suppliers' premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

(b) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

3. **Long-term receivable**

In accordance with the terms of an agreement, the collection of the long-term receivable is dependent on the recipient's ability to make sales. Should the sales be insufficient to retire the debt, any balance owing will be recovered from the Department of National Defence.

Appendix 2

Supply Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Supply Revolving Fund have been prepared by the Supply Administration in accordance with the Treasury Board policies, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with departmental reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements.

The primary responsibility for integrity and objectivity of these statements rests with the Supply Administration. This responsibility is discharged by the Comptroller's Directorate which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Supply Administration maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept.

Approved by:

J. B. MURRAY
Comptroller, Supply Administration
(Senior full-time financial officer)

H. H. FLOYD
Assistant Deputy Minister,
Corporate Finance, Planning, Systems and Support Services
(Senior financial officer)

August 13, 1984

STATEMENT OF AUTHORITY USED (PROVIDED) FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

	1984		1983	
	Estimates	Actual	Estimates	Actual
Net profit for the year	(843)	(6,965)	(3,271)	(4,888)
Add: items not requiring use of funds	(2,954)	(2,836)	(1,827)	(2,449)
Operating sources	(3,797)	(9,801)	(5,098)	(7,337)
Capital acquisitions	8,372	5,028	7,970	4,634
Working capital change	12,187	(4,281)	10,445	1,447
Other items		18,649		(5,525)
Authority used (provided)	16,762	9,595	13,317	(6,781)

BALANCE SHEET AS AT MARCH 31, 1984

FUND ASSETS	1984	1983
	$	$
Current assets		
Accounts receivable		
Federal Government	159,037,906	144,757,011
Outside parties	4,172,000	4,048,020
Other current assets	2,726,369	1,057,450
Inventories at cost (Note 3)	18,138,561	20,993,579
Current portion of net investment in EDP equipment leases	275,267	487,470
	184,350,103	171,343,530
Long-term receivable		
Net investment in EDP equipment leases (Note 7)	328,263	1,149,836
Fixed assets at cost (Note 6)	26,108,115	22,643,020
Less: accumulated depreciation	14,300,585	12,629,742
	11,807,530	10,013,278
Leasehold improvements at cost (net of amortization)	2,171,964	1,773,782
Other asset		
Crown copyrights at nominal value	1	1
	198,657,861	184,280,427

FUND LIABILITIES	1984	1983
	$	$
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	4,632,852	4,666,304
Outside parties	68,132,583	50,282,604
Deferred revenue	1,238,749	1,767,604
	74,004,184	56,716,512
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	103,689,063	108,675,781
Accumulated surplus	20,964,614	18,888,134
	124,653,677	127,563,915
	198,657,861	184,280,427

The accompanying notes are an integral part of the financial statements.

Appendix 2—*Continued*

Supply Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Revenue (Note 4)		
Printing	67,216,213	182,357,566
Expositions	24,037,393	20,820,794
Publishing	13,057,363	10,752,731
Advertising management	68,252,632	48,557,295
Traffic management	136,468,961	119,410,274
Stocked item supply	85,481,145	85,474,995
Acquisitions	134,717,618	112,853,216
Maintenance and repairs	7,133,561	7,817,179
Requirements definition	2,628,301	3,388,121
Assets management	5,426,025	5,111,229
	544,419,212	596,543,400
Cost of sales (Note 4)	343,764,500	410,564,995
Gross margin	200,654,712	185,978,405
Operating expenses		
Salaries and employee benefits	117,901,824	110,100,116
Travel and removal	4,081,983	4,185,293
Communications	4,169,372	3,785,123
Information	789,782	1,199,248
Professional and special services	27,238,884	26,722,490
Rentals	1,995,352	1,522,493
Repairs, supplies, miscellaneous	6,938,058	5,268,884
Depreciation	1,190,134	1,081,940
Accommodation	16,157,605	14,579,620
Freight out	4,614,901	4,229,024
Inventories and other losses	369,477	575,111
Interest	8,174,197	8,336,594
Cash discounts	(685,067)	(540,170)
Loss on disposal of fixed assets	209,812	44,505
	193,146,314	181,090,271
Net profit before extraordinary item	7,508,398	4,888,134
Extraordinary item—Prior years' sales tax (Note 10)	543,784	
Net profit	6,964,614	4,888,134

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Balance, beginning of year	18,888,134	17,256,386
Net profit for the year	6,964,614	4,888,134
	25,852,748	22,144,520
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account	(4,888,134)	(3,256,386)
Balance, end of year	20,964,614	18,888,134

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Sources of working capital		
Operations		
Net profit for the year before extraordinary item	7,508,398	4,888,134
Add: items not requiring use of funds		
depreciation	2,284,016	2,091,386
amortization of leasehold improvements	341,714	312,838
loss on disposal of fixed assets	209,812	44,505
	10,343,940	7,336,863
Decrease in net investment in EDP equipment leases	821,573	
	11,165,513	7,336,863
Uses of working capital		
Decrease (increase) in accumulated net charge against the Fund's authority account	4,986,718	(2,743,405)
Add: transfer of part of the Fund's surplus	4,888,134	3,256,386
Gross decrease	9,874,852	512,981
Increase in net investment in EDP equipment leases		742,181
Purchases of fixed assets	4,288,080	4,291,870
Increase in leasehold improvements	739,896	342,446
Prior years' sales tax	543,784	
	15,446,612	5,889,478
(Decrease) increase in working capital	(4,281,099)	1,447,385
Working capital, beginning of year	114,627,018	113,179,633
Working capital, end of year	110,345,919	114,627,018
Changes in working capital components:		
Increase (decrease) in accounts receivable	14,404,875	(6,731,492)
Increase in other current assets	1,668,919	74
Decrease in inventories	(2,855,018)	(3,005,270)
(Decrease) increase in current portion of net investment in EDP equipment leases	(212,203)	79,816
(Increase) decrease in accounts payable and accrued liabilities	(17,816,527)	11,206,157
Decrease (increase) in deferred revenue	528,855	(101,900)
	(4,281,099)	1,447,385

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1984

	1984	1983
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	103,689,063	108,675,781
Add: PAYE charges against the appropriation account after March 31	68,464,499	54,402,359
Less: amounts credited to the appropriation account after March 31	126,281,751	131,689,361
Net authority used, end of year	45,871,811	31,388,779
Authority limit	200,000,000	200,000,000
Unused authority carried forward	154,128,189	168,611,221

Appendix 2—*Continued*

Supply Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. **Purpose and authority**

The objective of the Fund is to acquire and provide goods and/or services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives, and to provide services for the disposal of Crown owned materiel, all in the most economical manner.

The Supply Revolving Fund was authorized by Supply and Services Vote L6, Appropriation Act No. 1, 1975. Amendments to the appropriation authorized that the operations of the Supply Revolving Fund be combined with the operations of the Printing Revolving Fund effective April 1, 1975, with the Publishing Revolving Fund effective April 1, 1976 and with the Expositions Revolving Fund effective April 1, 1977.

Effective April 1, 1980, Parliament, through the passage of the "Adjustment of Accounts Act", repealed all votes in respect of the accounts of the Supply Revolving Fund. Section 29 of the Act established the Supply Revolving Fund as a budgetary entity with a statutory non-lapsing drawing authority of $150 million. The authorized limit of the Fund was subsequently increased from $150 million to $200 million through the Appropriation Act No. 4, 1981-82.

An amount of $44,171,345 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981. Accumulated surplus of $3,256,386 and $4,888,134 were transferred to the Fund's authority during 1982-83 and 1983-84 respectively pursuant to standing Treasury Board authority.

2. **Significant accounting policies**

(a) **Revenue and expenses**

Revenue and expenses are recorded on the accrual basis of accounting with the following variations:

(i) The accrual policy for recording certain revenue in the Science and Engineering Procurement Service is based on detailed and validated statistical analysis of the procurement workload. This policy was implemented to avoid expensive record keeping while respecting the need for adherence to the generally accepted accounting principle of matching cost and revenue. Contracts ranging in value from $200,000 to $1,000,000 require 18 months on average to complete and revenue is recorded evenly over 18 months commencing the month the contract is awarded. Contracts with a value in excess of $1,000,000 require 36 months on average to complete and revenue is recorded evenly over 36 months commencing the month the contract is awarded. Certain other large contracts are administered on a project management basis and the actual cost of the project is recorded as revenue in each accounting period over the entire life of the project. Management recognizes that some revenue is earned prior to contract award date but is of the opinion that the accounting principle of matching cost and revenue is not seriously violated since, on average, revenue will be accruing on other contracts that have been completed.

(ii) Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The total liability of these benefits is not accrued, however, the actual expenses are recorded in the period in which they are incurred. The unaccrued liability is reflected in Note 8.

(b) **Depreciation**

Depreciation is calculated on a straight-line basis over the established useful life of the fixed assets, generally 5 to 10 years.

3. **Inventories**

	1984	1983
	$	$
Raw materials and finished goods	15,176,214	19,158,202
Work-in-process	2,962,347	1,835,377
	18,138,561	20,993,579

4. **Sales and cost of sales**

For consolidation purposes, sales and cost of sales in the amount of $17,774,310 ($37,428,057 in 1983) have been eliminated.

5. **Insurance**

The Supply Revolving Fund does not carry insurance on either its own property or the property of others held in its warehousing operations. This is in accordance with the Government's policy of self insurance.

6. **Fixed assets and accumulated depreciation**

Depreciation in the amount of $1,093,882 has been included in the cost of sales in the statement of operations.

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture and equipment	3,637,134	769,794	118,316	4,288,612
EDP equipment	5,502,736	2,371,840	209,723	7,664,853
Automotive	732,738	224,044	162,195	794,587
Warehouse equipment	1,263,101	92,117	4,291	1,350,927
Printing equipment	11,507,311	830,285	328,460	12,009,136
	22,643,020	4,288,080	822,985	26,108,115

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture and equipment	1,972,310	398,804	93,885	2,277,229
EDP equipment	2,477,889	707,474	47,569	3,137,794
Automotive	442,383	99,209	133,536	408,056
Warehouse equipment	757,425	60,022	34,291	783,156
Printing equipment	6,979,735	1,018,507	303,892	7,694,350
	12,629,742	2,284,016	613,173	14,300,585

7. **Net investment in EDP equipment leases**

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated EDP equipment approved by Treasury Board for client departments. The capital, interest and any other costs are recoverable from departments over a one to five year period under direct financing leasing agreements. Title to the equipment remains with the Supply Revolving Fund. Payments by the client departments for the long-term investment in leases are due—$236,220 in 1985-86 and $92,043 in 1986-87.

Appendix 2—*Concluded*

Supply Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

8. Employee benefits liability

The unaccrued liability for employee benefits consists of termination benefits and vacation pay.

	1984	1983
	$	$
Termination benefits	28,781,847	26,442,228
Vacation pay	7,348,653	5,523,716
	36,130,500	31,965,944

9. Deferred acquisition contract fees

In accordance with the Department's policy of smoothing revenue for certain types of contracts, as detailed in Note 2(a)(i), the value of deferred acquisition fees as well as the cost of uncompleted contracting work as at March 31, 1984 amounted to $33,949,558 ($29,006,716 in 1983).

10. Prior years' sales tax

The Fund was assessed an amount of $543,784 by Revenue Canada for federal sales tax on in-house manufactured printing. As this amount is applicable to prior years' operations, it has been recorded as an extraordinary item on the statement of operations.

11. Restatement of prior year figures

The 1983 figures have been restated to conform with the 1984 presentation requirements.

Appendix 3 [illegible]

Supply Accounting Forms [illegible]

[illegible]

SECTION 27

1983-84
PUBLIC ACCOUNTS

Transport

Department
Air Canada
Canadian Transport Commission

CONTENTS

	Page
Programs' objectives	27.3
Use of appropriations	27.4
Total cost of programs—Budgetary	27.10
Programs by activity—Budgetary	27.11
Grants and contributions	27.13
Budgetary expenditure by program and standard object	27.16
Revenue	27.17
Appendices	27.18

TRANSPORT

Department

Objectives

DEPARTMENTAL ADMINISTRATION PROGRAM

PROGRAM

—To attend to the development and operation of a safe and efficient national transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

STORES REVOLVING FUND

—To provide in response to departmental demands, expendable and controllable items and initial sparing for the requirements of the Department.

MARINE TRANSPORTATION PROGRAM

—To attend to the development and operation of a safe and efficient national marine transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

AIR TRANSPORTATION PROGRAM*

—To attend to the development and operation of a safe and efficient national civil air transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

SURFACE TRANSPORTATION PROGRAM

—To attend to the development and operation of a safe and efficient national surface transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

Air Canada

Objective

—To operate the business of an air carrier, within and outside Canada.

Canadian Transport Commission

Objective

—To promote the co-ordination and harmonization of the operations of all carriers engaged in transport by railways, water, aircraft, extra-provincial motor vehicle transport and commodity pipelines through effective economic regulation, research and participation in policy development, and in the rail mode to foster optimum development of safety regulations consistent with the public interest.

---

* Includes the operations of the Self-supporting Airports and Associated Ground Services Revolving Fund.

Use of Appropriations

Vote	Program		
	DEPARTMENT		
	DEPARTMENTAL ADMINISTRATION PROGRAM		
	Budgetary		
1	Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year		$ 102,552,000
	1b Contributions—To authorize the transfer of $1,598,999 from Transport Vote 5, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from: Vote 5		1,598,999
	TB Vote 10(1)		130,998
	TB Vote 30(1)		563,000
5	Capital expenditures		$ 18,003,000
	5a		600,000
			18,603,000
	Less: transfer to Vote 1		1,598,999
Stat	Minister of Transport—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	DEPARTMENTAL ADMINISTRATION PROGRAM—STORES REVOLVING FUND		
6c	In accordance with Section 33 of the Adjustment of Accounts Act, to increase from $35,700,000 to $43,700,000 the aggregate of expenditures made under Section 30 of that Act by which the revenues referred to in that section may be exceeded		
Stat	Estimates 1983-84		
	Increase in Revolving Fund authority per Vote 6c		
	Total program—Budgetary		
	MARINE TRANSPORTATION PROGRAM		
	Budgetary		
10	Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year		$ 405,169,000
	10b To authorize the transfer of $8,976,849 from Transport Vote 15, Appropriation Act No. 2, 1983-84 for the purposes of this Vote		1
	Transfer from: Vote 15		8,976,849
	TB Vote 10(1)		1,088,067
			415,233,917
	Less transfer to: Vote 60	$ 1,899,999	
	Vote 65	3,762,499	5,662,498
15	Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies		$ 174,615,000
	15a		23,925,000
	Transfer from TB Vote 10(1)		157,632
			198,697,632
	Less: transfer to Vote 10		8,976,849
20	Payment to the Atlantic Pilotage Authority upon application by the Minister to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1983		
25	Payment to the Canarctic Shipping Company, Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1983		
30	Payment to the Jacques-Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Company (exclusive of interest on advances authorized by Parliament, depreciation on capital structures and reserves) in the operation of the Jacques-Cartier and Champlain Bridges, Montreal		
31a	Payment to the Hamilton Harbour Commission to assist in the cost of construction of the East Port Complex, Hamilton, Ontario		
32a	Payment to the Windsor Harbour Commission to assist in the cost of the West End Marina, Windsor, Ontario		
33c	Payment to the Canarctic Shipping Company Limited for expenditures related to structural modifications to the vessel, "M.V. Arctic"		
35	Payment to the Canada Ports Corporation for: (a) improvements to the grain elevator at the Port of Halifax, Nova Scotia; (b) the partial construction of a container terminal at the Port of Halifax, Nova Scotia; (c) expenditures made either by the Corporation, or on behalf of or in co-operation with others, for the construction of wharves or retaining walls along the St. Lawrence River in the Port of Quebec; (d) construction of infrastructure for grain handling facilities at the Port of Prince Rupert, British Columbia; and (e) construction of infrastructure for coal handling facilities at the Port of Prince Rupert, British Columbia		$ 27,577,000
	35a To extend the purposes of Transport Vote 35, Main Estimates 1983-84 to include: (a) renewal of port facilities at Sept-Îles, Quebec; (b) relocation of port facilities at Chicoutimi, Quebec; and to provide a further amount of		4,129,000
	Transfer from TB Vote 10(1)		118,241
36a	Payment to The St. Lawrence Seaway Authority for the cost of rehabilitation of the Welland Canal, Ontario		
37c	Payment to the Great Lakes Pilotage Authority, Ltd. to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1983		
38c	Payment to the Laurentian Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1983		

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
104,844,998		104,844,998		104,844,998	94,667,794	10,177,204		86,649,207
17,004,001		17,004,001		17,004,001	13,496,669	3,507,332		7,254,809
39,100	1,875	40,975		40,975	40,975			38,724
7,473,000	844,000	8,317,000		8,317,000	8,317,000			7,500,900
129,361,099	*845,875*	*130,206,974*		*130,206,974*	*116,522,438*	*13,684,536*		*101,443,640*
1		1		1		1		
3,100,000	(3,100,000)		3,020,494	3,020,494				716,081
	8,000,000	8,000,000		8,000,000				
3,100,001	*4,900,000*	*8,000,001*	*3,020,494*	*11,020,495*	*231,144*	*1*	*10,789,350*	*716,081*
132,461,100	***5,745,875***	***138,206,975***	***3,020,494***	***141,227,469***	***116,753,582***	***13,684,537***	***10,789,350***	***102,159,721***
409,571,419		409,571,419		409,571,419	375,090,041	34,481,378		321,721,465
189,720,783		189,720,783		189,720,783	155,081,325	34,639,458		70,046,867
430,000		430,000		430,000		430,000		527,459
3,052,000		3,052,000		3,052,000	2,486,201	565,799		3,210,466
3,396,000		3,396,000		3,396,000	3,396,000			4,205,000
2,750,000		2,750,000		2,750,000	1,831,267	918,733		
600,000		600,000		600,000	384,926	215,074		
3,255,000		3,255,000		3,255,000	2,731,511	523,489		
31,824,241		31,824,241		31,824,241	19,147,593	12,676,648		63,426,684
3,000,000		3,000,000		3,000,000	3,000,000			
250,000		250,000		250,000	249,792	208		
1,115,000		1,115,000		1,115,000	966,084	148,916		

Use of Appropriations—*Continued*

Vote	Program	
39c	**Pursuant to Section 22 of the Financial Administration Act to authorize the Minister, in accordance with terms and conditions approved by the Governor in Council, on the recommendation of the Minister of Finance, to guarantee, from time to time, amounts not exceeding at any time in the aggregate the sum of $205,000,000 payable in respect of loans and other financial arrangements to be entered into by Ridley Terminals Inc. with financial institutions to:** **(a) finance the construction of the coal handling and terminal facilities at Ridley Island near Prince Rupert, British Columbia and** **(b) refinance such loans and financial arrangements referred to in (a) above;** **provided that this authority to the extent it has not been acted upon, shall expire on March 31, 1989**	
Stat	**Contributions to employee benefit plans**	
Stat	**Refunds of amounts credited to revenue in previous years**	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
L40	Loans to the Canada Ports Corporation, pursuant to Section 25 of the Canada Ports Corporation Act, to meet capital expenditures applicable to the calendar year 1983. (Gross)	
Stat	The St. Lawrence Seaway Authority Act, Section 29. The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed $10,000,000. (Net)	
Stat	The Canada Ports Corporation Act, Section 26, Part I and Section 28, Part II, Schedule I. The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under Sections 26 and 28 shall not at any time exceed $10,000,000. (Net)	
	Total program—Non-budgetary	
	AIR TRANSPORTATION PROGRAM	
	Budgetary	
45	Operating expenditures including expenditures on other than federal property and authority to spend revenue received during the year including the spending of an amount equal, in the opinion of the Minister of National Revenue, to the net amount received during the year from the air transportation tax payable under Part II of the Excise Tax Act minus the portion thereof credited to the Airports Revolving Fund; and to authorize the payment of commissions for revenue collection pursuant to the Aeronautics Act	$ 295,181,000
	45b	15,340,000
	Transfer from TB Vote 10(1)	1,328,067
46b	To reimburse the Self-supporting Airports and Associated Ground Services Revolving Fund established by Section 31 of the Adjustment of Accounts Act for projects undertaken under the Special Recovery Capital Projects Program	
50	Capital expenditures including contributions towards construction done by local or private authorities	$ 159,901,000
	50a	44,562,000
		204,463,000
	Less: transfer to Vote 55	3,787,599
55	The grants listed in the Estimates and contributions	$ 39,096,000
	55a	985,000
	55b	1
	55c To authorize the transfer of $3,787,599 from Transport Vote 50, Appropriation Act No. 2, 1983-84 for the purposes of this Vote	1
	Transfer from: Vote 50	3,787,599
	TB Vote 10(1)	126,449
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND	
Stat	Estimates 1983-84	
	Total program—Budgetary	
	SURFACE TRANSPORTATION PROGRAM	
	Budgetary	
60	**Operating expenditures**	$ 24,611,000
	60b	3,815,000
	60c To authorize the transfer of $1,899,999 from Transport Vote 10, Appropriation Act No. 2, 1983-84 for the purposes of this Vote	1
	Transfer from: Vote 10	1,899,999
	TB Vote 10(1)	43,758
65	**The grants listed in the Estimates and contributions including:** **(a) payments to cover commitments made or approved prior to September 1, 1977 pursuant to Parts I and II of the Railway Relocation and Crossing Act and authority to make payments in accordance with terms and conditions approved by the Governor in Council under a program for urban transportation assistance, and pursuant to Parts I and II of the Railway Relocation and Crossing Act;** **(b) payments for purposes described in paragraphs 20(1) (a) and (b) and Subsection 20(6) of the Railway Relocation and Crossing Act, in respect of the construction, reconstruction and improvement of grade separations where recommended by the Canadian Transport Commission on or after September 1, 1977; and** **(c) payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1983, $50 per month instead of $20 per month as fixed by the said Act**	**$ 248,955,000**
	65a	**201,050,000**
	65b	**114,569,158**
	65c To authorize the transfer of $3,762,499 from Transport Vote 10, Appropriation Act No. 2, 1983-84 for the purposes of this Vote	**1**
	Transfer from Vote 10	**3,762,499**

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
1		1		1		1		
26,653,000	3,012,000	29,665,000		29,665,000	29,665,000			26,817,200
	34,450	34,450		34,450	34,450			7,445
								945,888
675,617,444	*3,046,450*	*678,663,894*		*678,663,894*	*594,064,190*	*84,599,704*		*490,908,474*
4,909,000		4,909,000		4,909,000	4,881,253	27,747		14,456,021
			10,000,000	10,000,000			10,000,000	
			10,000,000	10,000,000			10,000,000	
4,909,000		*4,909,000*	*20,000,000*	*24,909,000*	*4,881,253*	*27,747*	*20,000,000*	*14,456,021*
311,849,067		311,849,067		311,849,067	281,873,171	29,975,896		273,686,044
27,204,000		27,204,000		27,204,000	14,074,439	13,129,561		
200,675,401		200,675,401		200,675,401	167,405,673	33,269,728		99,213,116
43,995,050		43,995,050		43,995,050	35,013,819	8,981,231		24,921,224
48,507,000	5,481,000	53,988,000		53,988,000	53,988,000			47,153,200
	14,486	14,486		14,486	14,486			13,092
632,230,518	*5,495,486*	*637,726,004*		*637,726,004*	*552,369,588*	*85,356,416*		*444,986,676*
52,624,000	*(52,624,000)*		*82,195,619*	*82,195,619*	*31,258,520*		*50,937,099*	*9,018,109*
684,854,518	*(47,128,514)*	*637,726,004*	*82,195,619*	*719,921,623*	*583,628,108*	*85,356,416*	*50,937,099*	*454,004,785*
30,369,758		30,369,758		30,369,758	25,273,608	5,096,150		20,998,246
568,336,658		568,336,658		568,336,658	543,057,828	25,278,830		440,980,284

Use of Appropriations—*Concluded*

Vote	Program	
70	Payments to CN Marine Inc. and Canadian National Railway Company pursuant to contracts with Her Majesty:	
	(a) for the operation of the following subsidized water transportation services: Newfoundland ferries and terminals; Newfoundland coastal service and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS—The New England States, USA ferries and terminals; Digby—Saint John ferries and terminals, and	
	(b) to pay the costs of rail/water and narrow gauge/standard gauge interface, ferries and terminals	
75	Payments to the Northern Transportation Company Limited pursuant to contracts with Her Majesty for water transportation services in respect of the Keewatin resupply operation	$ 650,000
	75b	510,000
80	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, Appropriation Act No. 1, 1977, and payments to a railway company for the prescribed portion of the costs incurred by the Company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c)(ii) of Transport Vote 52d, Appropriation Act No. 1, 1977	$ 755,400,000
	80a	8,400,000
	Transfer from TB Vote 10(1)	179,115
85	Payments to reimburse, in accordance with regulations prescribed by the Governor in Council, Canadian National Railway Company and CN Marine Inc., for the prescribed portion of the costs incurred by them for benefits provided to their adversely affected employees in respect of changes of a permanent nature arising from the rationalization of railway operations provided by the Terra Transport Division of Canadian National Railway Company, in Newfoundland and implemented in accordance with Government approved plans for the provision of Newfoundland transportation services	
90	Payments in accordance with terms and conditions approved by Treasury Board to conduct a program of testing and evaluation of railway operations in Newfoundland consistent with the objectives of the Government of Canada and with the principles of the National Transportation Act and to reimburse CN, from the program, for wage and wage-related costs incurred by CN at the request of the Minister during the testing and evaluation period	
Stat	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	
Stat	Contributions to employee benefit plans	
Stat	Payments for purposes described in Section 73(2) of the Western Grain Transportation Act in respect of payments for the movement of grain during the period beginning on August 1, 1983 to December 31, 1983 to the Canadian National Railway Company and to the Canadian Pacific Limited	
	Total authorized limit in accordance with Section 73(2) of the Western Grain Transportation Act	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
L95	To authorize the Minister to acquire in trust for Her Majesty on such terms and conditions as may be negotiated with Canadian National Railway Company (CNR) and approved by the Governor in Council, in respect of the East Coast ferry and coastal services no par value shares in the capital stock of CNR which shares CNR shall issue. (As previously provided in Appropriation Act No. 2, 1982-83). (Gross)	$ 42,900,000
	L95b (As previously provided in Appropriation Act No. 2, 1983-84). (Gross)	26,184,000
	Sub-total— Budgetary	
	Non-budgetary	
	AIR CANADA	
	Non-budgetary	
Stat	The Air Canada Act, 1977.	
	Section 10. The Governor in Council may, by order, approve the purchase by the Minister of Finance on behalf of the Minister, shares of the Corporation and the payment therefore out of the Consolidated Revenue Fund. The authorized capital of the Corporation is $750,000,000. (Gross)	
	Section 16. The Minister of Finance, with the approval of the Minister, may, on the application of the Corporation, advance to the Corporation out of the Consolidated Revenue Fund amounts by way of loans, and the Governor in Council may authorize the Minister of Finance to guarantee, on behalf of Her Majesty in right of Canada, indebtedness of the Corporation. The aggregate amount outstanding of the principal of such loans and guarantees shall not exceed $750,000,000. (Net)	
	Total program—Non-budgetary	
	CANADIAN TRANSPORT COMMISSION	
	Budgetary	
100	Operating expenditures	$ 35,288,000
	100c	725,000
	Transfer from: TB Vote 10(1)	89,947
	TB Vote 30(1)	236,000
105	Contributions, including contributions for the purposes set out in Subsection 20(1) of the Railway Relocation and Crossing Act except those related to the construction, reconstruction and improvement of a grade separation where payment was not ordered prior to September 1, 1977	$ 25,500,000
	Transfer from TB Vote 10(1)	198,533
Stat	Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act	
Stat	Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	
	Non-budgetary	

---

(1) Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

* This amount is carried forward to be used in the period from April 1, 1984 to April 15, 1984.

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
158,864,000	(190,595)(2)	158,673,405		158,673,405	156,611,996	2,061,409		153,062,594
1,160,000		1,160,000		1,160,000	643,435	516,565		1,124,469
763,979,115		763,979,115		763,979,115	611,112,965	152,866,150		603,936,170
2,000,000		2,000,000		2,000,000	958,287	1,041,713		1,023,678
21,000,000		21,000,000		21,000,000	12,810,426	8,189,574		20,759,325
2,200,000	(540,782)	1,659,218		1,659,218	1,659,218			1,935,164
1,404,000	159,000	1,563,000		1,563,000	1,563,000			1,370,300
140,993,110	(140,993,110)							
	177,000,000	177,000,000		177,000,000	141,993,110		35,006,890*	
								19,114
1,690,306,641	*35,434,513*	*1,725,741,154*		*1,725,741,154*	*1,495,683,873*	*195,050,391*	*35,006,890*	*1,245,209,344*
69,084,000		*69,084,000*		*69,084,000*	*69,032,000*	*52,000*		*47,368,000*
3,183,239,703	(2,901,676)	3,180,338,027	85,216,113	3,265,554,140	2,790,129,753	378,691,048	96,733,339	2,292,282,324
73,993,000		73,993,000	20,000,000	93,993,000	73,913,253	79,747	20,000,000	61,824,021
			420,991,000	420,991,000			420,991,000	
			487,252,964	487,252,964	(16,908,864)		504,161,828	(15,744,897)
			908,243,964	*908,243,964*	*(16,908,864)*		*925,152,828*	*(15,744,897)*
36,338,947		36,338,947		36,338,947	35,530,330	808,617		31,701,541
25,698,533	(2,233,320)(2)	23,465,213		23,465,213	22,271,355	1,193,858		26,583,585
358,900,000	(1)	358,899,999		358,899,999	358,899,999			498,187,885
48,700,000	(387,532)	48,312,468		48,312,468	48,312,468			55,880,474
3,712,000	419,000	4,131,000		4,131,000	4,131,000			3,772,600
473,349,480	*(2,201,853)*	*471,147,627*		*471,147,627*	*469,145,152*	*2,002,475*		*616,126,085*
3,656,589,183	(5,103,529)	3,651,485,654	85,216,113	3,736,701,767	3,259,274,905	380,693,523	96,733,339	2,908,408,409
73,993,000		73,993,000	928,243,964	1,002,236,964	57,004,389	79,747	945,152,828	46,079,124

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	*Less:* Services provided without charge to other departments	Total cost of programs
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION	1983-84	116,522	2,900		6,431	1,392		121,445
	1982-83	101,444	3,108		4,501	1,229		104,066
DEPARTMENTAL ADMINISTRATION—STORES REVOLVING FUND	1983-84	231						231
	1982-83	716						716
MARINE TRANSPORTATION	1983-84	594,064	28,775	3,000	6,072	6,739		581,100
	1982-83	490,908	21,824	3,000	4,288	5,905		482,277
AIR TRANSPORTATION	1983-84	552,370	2,173	50,709	13,833	9,892	6,143	618,488
	1982-83	444,987	2,085	50,567	11,025	8,400	6,113	506,781
AIR TRANSPORTATION—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND	1983-84	31,259						31,259
	1982-83	9,018						9,018
SURFACE TRANSPORTATION	1983-84	1,495,684	57,501		1,164	241		1,439,588
	1982-83	1,245,209	82,119		748	216		1,164,054
	1983-84	2,790,130	91,349	53,709	27,500	18,264	6,143	2,792,111
	1982-83	2,292,282	109,136	53,567	20,562	15,750	6,113	2,266,912
CANADIAN TRANSPORT COMMISSION	1983-84	469,145	951		3,482	648		472,324
	1982-83	616,126	61		2,738	577		619,380
Total	1983-84	3,259,275	92,300	53,709	30,982	18,912	6,143	3,264,435
	1982-83	2,908,408	109,197	53,567	23,300	16,327	6,113	2,886,292

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION PROGRAM								
Direction and co-ordination	11,921	10,509		115			11,921	10,624
Planning, research and development	19,293	22,373		251	1,176	1,106	20,469	23,730
Administration and common services	57,044	48,676		9,183	20	20	57,064	57,879
Transport training	29,577	25,945	17,004	3,948			46,581	29,893
	117,835	107,503	17,004	13,497	1,196	1,126	136,035	122,126
Less: revenues credited to the vote	5,828	5,604					5,828	5,604
	112,007	101,899	17,004	13,497	1,196	1,126	130,207	116,522
Less: receipts credited to revenue		2,900						2,900
Add: accommodation provided without charge by Public Works	6,431	6,431					6,431	6,431
other services provided without charge by other departments	1,392	1,392					1,392	1,392
	119,830	*106,822*	*17,004*	*13,497*	*1,196*	*1,126*	*138,030*	*121,445*
DEPARTMENTAL ADMINISTRATION PROGRAM—STORES REVOLVING FUND								
Operations	25,726	14,937					25,726	14,937
Less: receipts credited to the Fund	14,706	14,706					14,706	14,706
	11,020	*231*					*11,020*	*231*
Total cost of program	130,850	107,053	17,004	13,497	1,196	1,126	149,050	121,676
MARINE TRANSPORTATION PROGRAM								
DEPARTMENTAL								
Direction and administration	34,973	35,603	10,039	5,218	122	117	45,134	40,938
Aids to navigation	145,617	145,877	119,776	85,905	62	62	265,455	231,844
Ship movement systems and services	67,788	49,341	14,800	11,782	34	27	82,622	61,150
Icebreaking, Arctic and other ship support	94,857	92,617	15,082	8,723			109,939	101,340
Marine search and rescue	43,398	38,330	18,314	16,385	750	712	62,462	55,427
Regulatory	29,168	29,721	6,522	3,304	29	15	35,719	33,040
Public wharves and harbours	40,386	28,093	14,298	23,764	44	37	54,728	51,894
	456,187	419,582	198,831	155,081	1,041	970	656,059	575,633
Less: anticipated capital lapse			9,110				9,110	
revenues credited to the vote	8,300	8,329					8,300	8,329
	447,887	411,253	189,721	155,081	1,041	970	638,649	567,304
*CROWN CORPORATIONS								
Major ports	31,824	19,148					31,824	19,148
Bridges	3,396	3,396					3,396	3,396
Pilotage services	1,795	1,216					1,795	1,216
Canals	3,000	3,000					3,000	3,000
	487,902	438,013	189,721	155,081	1,041	970	678,664	594,064
Less: receipts credited to revenue	19,058	28,775					19,058	28,775
Add: accommodation provided without charge by this department	3,000	3,000					3,000	3,000
accommodation provided without charge by Public Works	6,072	6,072					6,072	6,072
other services provided without charge by other departments	6,739	6,739					6,739	6,739
Total cost of program	484,655	425,049	189,721	155,081	1,041	970	675,417	581,100
AIR TRANSPORTATION PROGRAM								
Direction and administration	46,158	45,952	958	1,835	591	544	47,707	48,331
Airports and associated ground services	156,603	138,572	115,670	99,742	42,429	33,943	314,702	272,257
Air navigational services	338,704	303,692	100,044	64,684	875	434	439,623	368,810
Regulatory services	93,426	95,527	1,770	1,145	100	93	95,296	96,765
	634,891	583,743	218,442	167,406	43,995	35,014	897,328	786,163
Less: anticipated capital lapse			17,767				17,767	
revenues credited to the vote	241,835	233,793					241,835	233,793
	393,056	349,950	200,675	167,406	43,995	35,014	637,726	552,370
Less: receipts credited to revenue		2,173						2,173
services provided without charge to other departments	6,143	6,143					6,143	6,143
Add: accommodation provided without charge by this department	50,709	50,709					50,709	50,709
accommodation provided without charge by Public Works	13,833	13,833					13,833	13,833
other services provided without charge by other departments	9,892	9,892					9,892	9,892
	461,347	*416,068*	*200,675*	*167,406*	*43,995*	*35,014*	*706,017*	*618,488*

Programs by Activity—Budgetary—*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND								
International airports	261,674	215,978	32,406	37,292			294,080	253,270
National airports	147,191	119,817	44,750	50,598			191,941	170,415
	408,865	335,795	77,156	87,890			486,021	423,685
Less: anticipated capital lapse			11,399				11,399	
receipts credited to the Fund	392,426	392,426					392,426	392,426
	16,439	*(56,631)*	*65,757*	*87,890*			*82,196*	*31,259*
Total cost of program	477,786	359,437	266,432	255,296	43,995	35,014	788,213	649,747
SURFACE TRANSPORTATION PROGRAM								
Direction and administration	4,013	4,138	101	108	6,707	6,677	10,821	10,923
Highway transport	14,119	13,002	1,702	1,697	78,229	68,417	94,050	83,116
Water transport	162,225	159,007	421	84	31,810	30,733	194,456	189,824
Railway transport	968,507	769,810	800	638	183,083	182,892	1,152,390	953,340
Urban transport	2,119	252			70,220	59,561	72,339	59,813
Grain transport	1,738	2,231			199,947	196,437	201,685	198,668
	1,152,721	948,440	3,024	2,527	569,996	544,717	1,725,741	1,495,684
Less: receipts credited to revenue		57,501						57,501
Add: accommodation provided without charge by Public Works	1,164	1,164					1,164	1,164
other services provided without charge by other departments	241	241					241	241
Total cost of program	1,154,126	892,344	3,024	2,527	569,996	544,717	1,727,146	1,439,588
CANADIAN TRANSPORT COMMISSION								
Air transport	7,096	6,900	11	138	1,500	1,500	8,607	8,538
Rail transport	15,464	14,983	28	114	380,865	379,671	396,357	394,768
Road transport	2,338	2,195	3	10	48,313	48,313	50,654	50,518
Other transport	1,983	1,932	5	20			1,988	1,952
Research and analysis	6,005	5,380	8	49			6,013	5,429
Administration	7,489	7,725	40	215			7,529	7,940
	40,375	39,115	95	546	430,678	429,484	471,148	469,145
Less: receipts credited to revenue		951						951
Add: accommodation provided without charge by Public Works	3,482	3,482					3,482	3,482
other services provided without charge by other departments	648	648					648	648
Total cost of program	44,505	42,294	95	546	430,678	429,484	475,278	472,324

* Payment for the excess of expenditures over revenues and advances.

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
DEPARTMENT			
DEPARTMENTAL ADMINISTRATION PROGRAM			
Grants			
Planning, research and development			
Transportation research to universities, other organizations, university students and other individuals	760	692	630
Administration and common services			
National Transportation Week Committee	20	20	20
	780	*712*	*650*
Contributions			
Planning, research and development			
Contributions for the support of transportation studies at universities and other institutions	416	414	412
Expenditures not required for the current year			254
	416	*414*	*666*
	1,196	*1,126*	*1,316*
MARINE TRANSPORTATION PROGRAM			
Grants			
Regulatory			
Nautical services			
Grants to institutions assisting sailors:			
Mission(s) to Seamen, Toronto, Ontario; Lakehead Branch; Sarnia and Windsor and Seamen's Mission Society, Saint John, NB, Welland Canal Mission for Sailors	1	1	
British Sailors' Society (Canada)	10	10	10
Mariners' House of Montreal, Montreal, Quebec	1	1	1
Steamship inspection			
Canada Safety Council	2	2	2
	14	*14*	*13*
Contributions			
Direction and administration			
Contribution to the Centre for Cold Oceans Resource Engineering (C-Core) at Memorial University St John's, Nfld	50	50	50
Summer Canada Program	72	67	167
Aids to navigation			
Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses	6	6	6
Summer Canada Program	6	6	
Contribution to the Council of Forest Industries in support of the Waterborne Debris Abatement Program on the Fraser River	50	50	50
Ship movement systems and services			
Summer Canada Program	34	27	
Marine search and rescue			
Contribution to the Canadian Red Cross Society in respect of its boating safety program	250	250	250
Payment to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	500	462	253
Regulatory			
Canada's share of the cost of the North Atlantic Ice Patrol	15	1	1
Public wharves and harbours			
Summer Canada Program	44	37	
	1,027	956	*777*
	1,041	*970*	*790*
AIR TRANSPORTATION PROGRAM			
Grants			
Direction and administration			
Air Cadet League of Canada for Air Cadet Pilot training scholarships	25	24	24
Regulatory services			
Royal Canadian Flying Clubs Association	25	25	25
	50	*49*	*49*
Contributions			
Direction and administration			
Subsidies to air carriers providing community air services in accordance with terms and conditions of contractual agreements as approved by the Minister of Transport and authorized by the Governor in Council within the terms of Section 18 of the Aeronautics Act, as amended:			
Perimeter Airlines (Inland) Limited, for the operation of the Prairie Air Service	78	78	123
Quebec Aviation Ltd for services at Quebec, St-Leonard, Fredericton	371	371	135
Summer Student Canada Program	117	71	99

Grants and Contributions—*Continued*
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
Airports and associated ground services			
Contributions for the operation of municipal or other airports	16,600	16,461	14,596
Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities:			
Major contributions:			
Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Postville, Rigolet and Port Hope Simpson)	6,534	5,426	1,229
Quebec—Airport facilities	1,100	1,001	2,671
Ontario—Toronto Island—Airside and groundside for STOL and general aviation	1,466		332
Other contributions to assist in the establisment of, or improvements to, municipal, local, local commercial, or other airports and related facilities	5,500	5,110	1,188
Payments to municipalities under the Special Recovery Capital Projects Program for contributions to assist in runway and general airport infrastructure improvements at the following locations:			
Brandon, Manitoba	2,087	2,316	
Prince Albert, Saskatchewan	250	277	
Pemberton, British Columbia	153	153	
Pembroke, Ontario	620	343	
Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities for Special Recovery Capital Projects Program:			
Sioux Lookout	40	62	
Fort Frances	150	53	
New Employment Expansion and Development (NEED) Program	10	10	
Special employment initiatives projects for various sites	2,800	2,731	812
Frozen allotment	5,119		
Expenditures not required for the current year			1,984
Air navigational services			
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	499	69	1,627
Payments to an international agency for the operation and maintenance of the Aerosat Co-ordination Office	6		16
Payments to Saint-Jean sur Richelieu CEGEP	370	365	
Regulatory services			
Contributions to flying clubs, schools and instructors	75	68	60
	43,945	*34,965*	*24,872*
	43,995	***35,014***	***24,921***
SURFACE TRANSPORTATION PROGRAM			
Grants			
Water transport			
Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	13,800	13,683	12,542
Province of Newfoundland in respect of the provision of coastal ferry services	2,140	2,140	1,958
Province of Quebec in respect of the provision of coastal freight and passenger ferry services	2,734	2,734	2,471
Expenditures not required for the current year			2,505
Urban transport			
Operation Lifesaver Committee in support of highway-railway grade crossing safety program	75	75	75
	18,749	*18,632*	*19,551*
Contributions			
Direction and administration			
Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	1,618	1,614	1,532
Railway Employee's Provident Fund:			
Intercolonial and Prince Edward Island Railway Employees' Provident Fund—			
Payment to Canadian National Railway Company in respect of the 1983 deficit of the said Fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1983 $50 per month instead of $20 per month as fixed by the said Act	3,430	3,404	3,656
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963)	1,659	1,659	1,935
Expenditures not required for the current year			30
Highway transport			
Roads and Transportation Association of Canada	140	140	132
Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program	50	48	45
Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in strengthening and improving the primary highway network:			
Provinces of Nova Scotia, New Brunswick and Prince Edward Island	17,800	17,800	14,089
Province of Newfoundland	16,545	16,545	12,100
Contribution to provincial agencies and to persons for development intitiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purposes of economic and socio-economic adjustment	20,246	20,140	13,142

Grants and Contributions—*Concluded*
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
Contributions to New Brunswick for highway strengthening and improvements (Special Recovery Capital Projects Program)	8,960	6,088	
Contributions to Newfoundland for highway strengthening and improvements (Special Recovery Capital Projects Program)	10,188	7,356	
Contributions in accordance with terms and conditions to be approved by Treasury Board to Terra Transport for the renovation of a bus terminal at Windsor, Newfoundland (Special Recovery Capital Projects Program)	300	300	
Frozen allotment	4,000		
Expenditures not required for the current year			236
Water transport			
Contributions for ferry and coastal passenger and freight services	9,336	9,376	8,752
Contribution to Atlantic Container Express Limited for the continuation of steamship operations between Montreal and St John's, Newfoundland	2,800	2,800	
Frozen allotment	1,000		
Railway transport			
Contributions to the railways for revenue losses incurred during the 1982-83 crop year	182,600	182,600	130,400
Canadian National Railway Company for one-third share of carrying charges associated with CN 1983-84 rail order from Sydney Steel Corporation	483	292	
Urban transport			
Payments for commitments approved prior to September 1, 1977, pursuant to Parts I and II of the Railway Relocation and Crossing Act, and in respect of studies for an improved urban environment	1,025	983	953
Payments in support of the Urban Transportation Assistance Program in accordance with terms and conditions approved by the Governor in Council	55,400	48,596	52,600
Payments in support of the Regina Rail Relocation Project in accordance with terms and conditions approved by the Governor in Council	4,470	957	
Payments in support of grade separations at eight Ontario sites approved under Parts II and III of the Railway Relocation and Crossing Act in 1983-84 other than those approved under the Urban Transport Assistance Program (UTAP)	6,850	6,850	
City of Saint John, New Brunswick for a grade separation at Church Avenue (Special Recovery Capital Projects Program)	800	800	
City of Port Colborne, Ontario for a rail realignment project	1,300	1,300	
Frozen allotment	300		
Grain transport			
Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council	93,200	93,200	84,700
Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	18,578	17,054	18,336
Contributions in accordance with terms and conditions prescribed by the Governor in Council for the purchase of grain hopper cars by the Canadian Wheat Board on behalf of the Crown, and for their operation and maintenance in accordance with negotiated agreements between the Canadian Wheat Board and Canadian railway companies	88,169	86,183	80,726
	551,247	*526,085*	*423,364*
	569,996	*544,717*	*442,915*
	616,228	581,827	469,942
CANADIAN TRANSPORT COMMISSION			
Contributions			
Air transport			
Payment of operating subsidies to regional air carriers	1,500	1,500	1,500
Rail transport			
Maritime Freight Rates Act			
Payment to the railway companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian Transport Commission) on all traffic moved during the calendar year 1983:			
Canadian National Railway Company	9,990	10,064	8,293
Canada and Gulf Terminal Railway	110	123	92
Canadian Pacific Railway Company	878	807	694
Dominion Atlantic Railway	300	300	264
Quebec Central Railway Company	50	82	38
Canadian Pacific Express Company Limited	222	172	185
Student Summer and Youth Employment	113	99	138
New Employment Expansion and Development (NEED) Program	85	85	
Payments to railway and transportation companies of amounts determined pursuant to Sections 256, 258, 261 and 272 of the Railway Act	358,900	358,900	498,188
Contributions for the purposes set out in Subsection 20(1) of the Railway Relocation and Crossing Act except those related to the construction, reconstruction and improvements of a grade separation where payment was not ordered prior to September 1, 1977	10,217	9,039	15,380
Road transport			
Payments to railway and trucking companies under the Atlantic Region Freight Assistance Act	48,313	48,313	55,880
	430,678	*429,484*	*580,652*
Total	1,046,906	1,011,311	1,050,594

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

	Departmental Administration			Air Transportation					
STANDARD OBJECT	Program	Stores Revolving Fund	Marine Transportation Program	Program	Self-supporting Airports and Associated Ground Services Revolving Fund	Surface Transportation Program	Subtotal	Canadian Transport Commission	Total
(1) Salaries and wages	58,280		207,440	378,947	68,979	11,117	724,763	28,766	753,529
	56,618		**195,540**	**357,174**	**68,979**	**10,546**	**688,857**	**28,104**	**716,961**
	52,382		*180,142*	*355,642*	*64,798*	*9,749*	*662,713*	*25,127*	*687,840*
(1) Other personnel costs	8,317		34,460	69,258	3,391	1,563	116,989	4,131	121,120
	9,507		**37,315**	**72,586**	**3,391**	**1,690**	**124,489**	**4,131**	**128,620**
	8,679		*33,531*	*68,164*	*3,215*	*1,539*	*115,128*	*3,773*	*118,901*
(2) Transportation and communications	6,698		22,249	58,946	2,626	1,394	91,913	3,084	94,997
	4,957		**24,414**	**48,740**	**2,626**	**1,103**	**81,840**	**2,761**	**84,601**
	4,669		*22,215*	*44,946*	*2,346*	*1,172*	*75,348*	*2,544*	*77,892*
(3) Information	1,405		2,102	904	371	1,098	5,880	370	6,250
	794		**1,077**	**837**	**371**	**774**	**3,853**	**715**	**4,568**
	858		*1,484*	*657*	*406*	*473*	*3,878*	*355*	*4,233*
(4) Professional and special services	33,300		55,581	45,698	58,928	11,601	205,108	3,127	208,235
	27,193		**52,796**	**54,508**	**58,928**	**8,747**	**202,172**	**2,596**	**204,768**
	25,305		*46,087*	*40,497*	*57,554*	*5,995*	*175,438*	*2,452*	*177,890*
(5) Rentals	3,326		5,568	6,286	952	276	16,408	129	16,537
	1,833		**5,703**	**5,827**	**952**	**121**	**14,436**	**222**	**14,658**
	1,962		*4,862*	*5,149*	*812*	*110*	*12,895*	*160*	*13,055*
(6) Purchased repair and upkeep	1,321		89,785	12,325	14,158	514	118,103	91	118,194
	1,470		**58,274**	**16,487**	**14,158**	**424**	**90,813**	**98**	**90,911**
	1,250		*27,070*	*12,294*	*9,677*	*347*	*50,638*	*101*	*50,739*
(7) Utilities, materials and supplies	5,136	25,726	61,464	57,146	37,643	864	187,979	630	188,609
	5,410	**14,937**	**55,737**	**52,557**	**37,643**	**869**	**167,153**	**454**	**167,607**
	4,782	*14,156*	*53,523*	*48,128*	*34,432*	*903*	*155,924*	*701*	*156,625*
(8) Construction and acquisition of land, buildings and works	3,971		40,873	78,469	57,884	1,581	182,778		182,778
	3,112		**37,570**	**69,793**	**57,884**	**797**	**169,156**		**169,156**
	4,629		*19,164*	*42,986*	*50,478*	*699*	*117,956*		*117,956*
(9) Construction and acquisition of machinery and equipment	13,033		127,308	126,874	13,123	1,763	282,101	95	282,196
	10,084		**98,353**	**70,395**	**13,123**	**1,750**	**193,705**	**546**	**194,251**
	2,602		*37,700*	*33,453*	*7,885*	*1,353*	*82,993*	*229*	*83,222*
(10) Grants, contributions and other transfer payments	1,196		1,041	43,995		569,996	616,228	430,678	1,046,906
	1,126		**970**	**35,014**		**544,717**	**581,827**	**429,484**	**1,011,311**
	1,316		*790*	*24,921*		*442,915*	*469,942*	*580,652*	*1,050,594*
(12) All other expenditures	52		39,093	713	216,567	1,123,974	1,380,399	47	1,380,446
	22		**34,644**	**2,245**	**165,630**	**924,146**	**1,126,687**	**34**	**1,126,721**
	57		*72,479*	*3,307*	*150,309*	*779,954*	*1,006,106*	*32*	*1,006,138*
(1-12) Total	136,035	25,726	686,964	879,561	474,622	1,725,741	3,928,649	471,148	4,399,797
	122,126	**14,937**	**602,393**	**786,163**	**423,685**	**1,495,684**	**3,444,988**	**469,145**	**3,914,133**
	108,491	*14,156*	*499,047*	*680,144*	*381,912*	*1,245,209*	*2,928,959*	*616,126*	*3,545,085*
(13) *Less:* revenues credited to the vote	5,828	14,706	8,300	241,835	392,426		663,095		663,095
	5,604	**14,706**	**8,329**	**233,793**	**392,426**		**654,858**		**654,858**
	7,047	*13,440*	*8,139*	*235,157*	*372,894*		*636,677*		*636,677*
Total net expenditures	130,207	11,020	678,664	637,726	82,196	1,725,741	3,265,554	471,148	3,736,702
	116,522	**231**	**594,064**	**552,370**	**31,259**	**1,495,684**	**2,790,130**	**469,145**	**3,259,275**
	101,444	*716*	*490,908*	*444,987*	*9,018*	*1,245,209*	*2,292,282*	*616,126*	*2,908,408*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

DEPARTMENT

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Return on investments	44,688,918	85,978,354
Refunds of previous years' expenditure	22,383,156	3,143,999
Privileges, licences and permits	1,690,545	1,727,861
Proceeds from sales	185,237	5,344
Other non-tax revenue	22,400,690	18,280,747
Total	91,348,546	109,136,305

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
All others—		
Air Canada—		
Consolidated loan—Interest	18,876,296	
Canadian National Railways—		
Consolidated loan—Interest	19,872,028	
		38,748,324
Other—		
Canada Ports Corporation—Interest		1,198,442
Saint John Harbour Bridge Authority—Interest		990,680
Montreal Port Corporation—Interest		559,630
Northern Transportation Company Limited—Interest		2,535,343
Vancouver Port Corporation—Interest		371,594
Other—		
Provincial and territorial governments—		
Loading ramp, Yarmouth, NS—Interest		5,734
Miscellaneous—		
Corporation of the City of Montreal—		
Atwater Tunnel—Interest	25,066	
St Remi Tunnel—Interest	2,199	
Hamilton Harbour Commissioners—Interest	130,425	
Lakehead Harbour Commission—Interest	34,502	
Port Alberni Harbour Commission—Interest	86,979	
		279,171
		44,688,918
Refunds of previous years' expenditure:		
Payment received from Public Works for recovery of duplicate project cost	66,305	
Payment received from Jacques-Cartier and Champlain Bridges Inc. for refund of previous years' expenditure	141,207	
Payment received from Canarctic Shipping Company Limited for refund of salary costs	7,586	
Payment received from St. Lawrence Seaway Authority for recovery of helicopter charges	4,401	
Payment received from The St. Lawrence Seaway Authority for recovery of symposium charges	104,912	
Payment received from Canada Ports Corporation for recovery of symposium charges	102,569	
Payment received from the owner of the Kurdistan for recovery of oil spill cost	2,816,178	
Payment received from Campney Murphy for recovery of fire damage cost	248,000	
Refund received from the Government of Northwest Territories for recovery of grant(s) overpayment	165,110	
Payment received from VIA Rail to recover funds not required for 1981 CN and CP settlement invoices	2,929,936	
Payment received from VIA Rail to recover funds not required for 1982 CN and CP annual invoices	13,560,987	
Refund received from Northumberland Ferries Ltd for recovery of subsidy	726,005	
Adjustement to prior year's Payables at Year End (PAYE)	110,389	
Sundries	1,399,571	
		22,383,156
Privileges, licences and permits:		
Charter hire of auto ferry vessels	1,086,781	
Rental of branch line rehabilitation rolling stock	599,906	
Sundries	3,858	
		1,690,545
Proceeds from sales:		
Sale of land	150,825	
Sundries	34,412	
		185,237
Other non-tax revenue:		
Interest on advances for the Prairie Branch Line Rehabilitation Program	744,210	
Blainville motor vehicle test centre fees and services	108,840	
Fees	1,710,349	
Fines	378,450	
Harbour dues	719,819	
Permits	258,456	
Rentals	9,324,775	
Side wharfage	917,851	
Storage	265,050	
Top wharfage	3,367,038	
Vessel mooring	25,626	
Radio tolls	1,768,471	
Aid maintenance	525,000	
Sundries	2,286,755	
		22,400,690

CANADIAN TRANSPORT COMMISSION

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	940,301	48,096
Services and service fees	5,356	6,744
Privileges, licences and permits	5,498	5,559
Proceeds from sales		4
Other non-tax revenue	150	159
Total	951,305	60,562

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of travel advances and suppliers accounts	73,418	
Adjustment to prior year's Payables at Year End (PAYE)	866,883	
		940,301
Services and service fees:		
Charges to companies and individuals for services rendered		5,356
Privileges, licences and permits:		
Licences to ships		5,498

Appendix 1

Self-supporting Airports and Associated Ground Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Self-supporting Airports and Associated Ground Services Revolving Fund in accordance with the Treasury Board policy governing revolving funds and the reporting requirements and standards of the Receiver General for Canada. The responsibility for the integrity and objectivity of the data in these financial statements rests with management.

The financial statements are prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement, which give due consideration to materiality. To meet the reporting requirements, separate accounts are maintained on a decentralized basis for each of the 23 airports funded by the Revolving Fund, under the functional authority of six Regional Financial Officers and the Director General, Finance, Air, and are submitted to Ottawa Headquarters for review and consolidation.

Those airports in the Fund are subject to the departmental systems of financial management and internal control and such additional policies, practices and procedures as are necessary to facilitate financial reporting for the Revolving Fund, in accordance with the requirements of the Treasury Board and Receiver General for Canada. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are recorded to maintain accountability of Government funds and to safeguard the assets of the Revolving Fund.

Management seeks to assure the objectivity and integrity of data in its financial statements by selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization. In addition, the financial management and internal control systems are augmented by the maintenance of internal audit programs.

The accounting and financial statements of the Fund have evolved over time in conjunction with changing conditions, the evolvement of financial reporting in Canada and, more recently, in response to the reporting requirements of Treasury Board and the Receiver General for Canada.

The 23 airports in the Revolving Fund are operated and maintained in accordance with nationally promulgated policies, standards and procedures, on a cost recoverable basis, so as to provide safe and efficient facilities and services consistent with the protection of the environment. Certain essential services to aviation provided by the Telecommunications and Air Traffic Control Branches of the Canadian Air Transportation Administration are charged to the airports in the Fund; however, the related assets are not included in the accounts of the airports.

As requested by the Deputy Minister of Transport, these financial statements, excluding the statement of authority used and the reconciliation of unused authority, will be examined by the Auditor General of Canada. The Auditor General's role is to express an opinion as to whether the financial statements present fairly the financial position of the Fund and the results of its operations and the changes in its financial position in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Approved by:

LÉO A. GAGNON
Director, Financial Administration
(Senior full-time financial officer)

N. VAN DUYVENDYK
Assistant Deputy Minister, Finance
(Senior financial officer)

September 14, 1984

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984		1983	
	Estimates	Actual	Estimates	Actual
Net loss (profit) for the year	(5,568)	2,653	(9,297)	(5,940)
Less: items not requiring use of funds	57,901	60,732	57,086	58,611
Operating sources	(63,469)	(58,079)	(66,383)	(64,551)
Net capital acquisitions	116,093	85,281	77,940	71,377
Working capital change		2,076		7,460
Other items		1,981		(5,268)
Authority used	52,624	31,259	11,557	9,018

BALANCE SHEET AS AT MARCH 31, 1984
(in thousands of dollars)

FUND ASSETS	1984	1983
Current assets		
Accounts receivable and accrued revenue		
Federal Government	37,380	22,658
Outside parties	29,774	24,748
Inventory of materials and supplies	7,836	6,947
	74,990	54,353
Fixed assets at cost and appraised values (Note 3)	1,413,386	1,315,325
Less: accumulated depreciation	417,094	358,739
	996,292	956,586
	1,071,282	1,010,939

FUND LIABILITIES	1984	1983
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	2,999	3,826
Outside parties	63,856	44,709
Contractors holdbacks	2,992	3,080
Current portion of the provision for employee termination benefits	1,864	1,535
	71,711	53,150
Long-term liability		
Provision for employee termination benefits	13,039	12,241
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	5,105	(24,502)
Contributed capital	970,074	956,044
Accumulated surplus	11,353	14,006
	986,532	945,548
	1,071,282	1,010,939

The accompanying notes are an integral part of the financial statements.

Appendix 1—*Continued*

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Revenue		
Air transportation tax	154,223	145,433
Concessions	78,571	75,093
Landing fees	66,610	63,700
General terminal charges	40,733	37,349
Rentals	29,797	26,345
Aviation fuel charges	11,941	11,158
Service fees and miscellaneous charges	15,096	13,830
	396,971	372,908
Operating expenses		
Salaries and wages	70,339	66,121
Employee benefits	9,967	9,264
Materials, supplies and services	103,965	92,371
Terminal control costs	80,520	75,748
Depreciation	59,242	54,756
Headquarters and regional overhead	50,952	46,719
Grants in lieu of taxes	24,022	19,438
Loss on disposal of fixed assets	363	2,551
Interest	254	
	399,624	366,968
Net loss (profit)	2,653	(5,940)

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Balance, beginning of year	14,006	8,066
Net (loss) profit for the year	(2,653)	5,940
Balance, end of year	11,353	14,006

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Balance, beginning of year	956,044	955,911
Reimbursement by Canada for projects undertaken under the Special Recovery Capital Projects Program	14,075	
Transfer of fixed assets to Canada	(588)	(371)
Transfer of fixed assets from Canada	543	504
Balance, end of year	970,074	956,044

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Sources of working capital		
Operations		
Net loss (profit) for the year	2,653	(5,940)
Less: items not requiring use of funds		
depreciation	59,242	54,756
loss on disposal of fixed assets	363	2,551
provision for employee termination benefits	1,127	1,304
	58,079	64,551
Reimbursement by Canada for projects undertaken under the Special Recovery Capital Projects Program	14,075	
Transfer of fixed assets to Canada	588	371
Increase in the accumulated net charge against the Fund's authority account	29,607	13,837
	102,349	78,759
Uses of working capital		
Acquisitions of fixed assets	85,281	71,377
Transfer of fixed assets from Canada	543	504
Special Recovery Capital Projects	14,075	
Change in the current portion of the provision for employee termination benefits	329	(449)
Net contributions of fixed assets to and from Canada	45	(133)
	100,273	71,299
Increase in working capital	2,076	7,460
Working capital (deficiency), beginning of year	1,203	(6,257)
Working capital, end of year	3,279	1,203
Changes in working capital components:		
Increase in accounts receivable and accrued revenue	19,748	2,060
Increase (decrease) in inventory of materials and supplies	889	(208)
(Increase) decrease in accounts payable and accrued liabilities	(18,320)	5,885
Decrease (increase) in contractors holdbacks	88	(726)
(Increase) decrease in current portion of the provision for employee termination benefits	(329)	449
	2,076	7,460

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1984
(in thousands of dollars)

	1984	1983
(Credit) debit balance in the accumulated net charge against the Fund's authority account	(5,105)	24,502
Less: PAYE charges against the appropriation account after March 31	60,144	43,258
Add: amounts credited to the appropriation account after March 31	36,186	20,952
Net authority (used) provided, end of year	(29,063)	2,196
Authority limit	80,000	80,000
Unused authority carried forward	50,937	82,196

Appendix 1—*Continued*

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority and purpose

The Airports Revolving Fund was established in 1969 and authorized by Vote L160, Appropriation Act No. 3, 1969, 1968-69, c. 36 for the purpose of financing the operation and development of certain airports. As at March 31, 1979, the Fund included the accounts of the international airports at Dorval, Mirabel, Toronto and Vancouver and the land which was acquired at Pickering, Ontario for the purpose of constructing an airport.

Effective April 1, 1979, Treasury Board approved an expansion of the Fund to include the operations of five additional international airports and fourteen national airports. At that same date, the Department of Transport commenced to recover from the Fund the costs of providing certain essential operating support, including air traffic control and telecommunication and electronic services.

Effective April 1, 1980, Parliament, through the passage of the "Adjustment of Accounts Act", repealed all votes in respect of the accounts of the Airports Revolving Fund. Section 31 of the Act established the Self-supporting Airports and Associated Ground Services Revolving Fund as a budgetary entity with a statutory drawing authority of $80 million. As at the end of the 1983-84 fiscal year, $51 million of this authority remained unused.

If the drawing authority is exhausted either through normal operational requirements or by settlements of pending and threatened litigations (Note 7), Parliamentary action may be required to provide additional spending authority.

Effective March 31, 1981, the land which was acquired at Pickering, Ontario for the purpose of constructing an airport was transferred to the Department of Transport.

The balance in the accumulated net charge against the Fund's authority account at the end of the year represents the net accumulation of all cash transactions made through the Consolidated Revenue Fund and is shown as part of the Equity of Canada.

The Consolidated Revenue Fund is the central account through which all Government receipts and disbursements flow. All cash transactions of the Fund are therefore made through the Consolidated Revenue Fund. By virtue of the Fund's mandate, it receives credit for all revenues generated and is empowered to draw funds under statutory authority from the Consolidated Revenue Fund for any revenue shortfalls.

A draw down on the Fund's authority occurs when accumulated cash disbursements exceed accumulated cash receipts (credit balance) and bears interest at a rate determined by the Minister of Finance. An accumulated excess of cash receipts over cash disbursements (debit balance) represents an addition to the drawing authority of the Fund.

2. Significant accounting policies

(a) Inventory

Inventory of materials and supplies, maintained for repair and maintenance purposes at the airports, is carried at the lower of cost or replacement value.

(b) Fixed assets

Fixed assets purchased by the Fund are recorded at cost. Fixed assets transferred to the Fund prior to April 1, 1979 are recorded at appraisal values as established by the Department of Transport in accordance with Treasury Board Circular 1970-7 of January 8, 1970. Fixed assets transferred to the Fund as at April 1, 1979 in connection with the addition of nineteen airports (Note 1) are recorded at their depreciated value at that date. Subsequently, all transfers of fixed assets to or from Canada are recorded at net book value at the date of transfer.

Project administration costs, including interest incurred during the construction of new airports, are capitalized and included in airport development costs to the extent that these costs are not readily identifiable with specific fixed assets. Additions, renewals and betterments which extend the economic lives of the assets are capitalized. Maintenance and repairs are charged to operations.

(c) Depreciation

Depreciation is charged on a straight-line method based on the estimated useful life of the asset.

The depreciation rates used within the major classes of assets are as follows:

Terminals and facilities	2.5% to 5.0%	
Waiting room furniture and fixtures	20.0%	
Runways and other paved surfaces	3.3% to 5.5%	
Machinery	3.3% to 5.0%	
Equipment		
Static	5.0% to 9.0%	
Mobile	6.0% to 18.0%	
Amortization of airport development costs (excluding interest)	10.0%	
Amortization of capitalized interest	4.2%	(the average rate of depreciation of the assets)

(d) Contributed capital

Amounts representing working capital advances, the values assigned to assets transferred to the Fund and deletion of loans from Canada, and reimbursement by Canada for projects undertaken under the Special Recovery Capital Projects Program are shown as contributed capital.

The values of assets transferred between the Fund and Canada are shown as additions or reductions to contributed capital.

(e) Air transportation tax

Air transportation tax is levied and collected under the Excise Tax Act, Part II by the Minister of National Revenue. By authority of Appropriation Acts, tax received during the year is remitted to the Department of Transport and the applicable amount is credited to the Fund.

(f) Headquarters and regional overhead

Headquarters and regional overhead reflects the charges by the Canadian Air Transportation Administration for providing technical and administrative services to the Fund. Since expenditures are not readily identifiable with specific services, these charges are a percentage of direct operating and maintenance expenses of the Fund.

Appendix 1—*Concluded*

Self-supporting Airports and Associated Ground Services Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984—*Concluded*

(g) Grants in lieu of taxes

Grants in lieu of taxes, imposed on airports of the Fund, are accrued based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid by the Department of Public Works and recovered from the Fund.

The grants are not finalized until they have been audited by the Department of Public Works, often several years in arrears. Any normal adjustments upon finalization are reflected in the accounts in the year of settlement.

(h) Pension plan

Employees of the Canadian Air Transportation Administration operating the airports of the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation Account and the Supplementary Retirement Benefits Account.

(i) Employee termination benefits

Termination benefits accrue to employees of the Canadian Air Transportation Administration operating airports of the Fund. Payment of these benefits is made to employees on separation or retirement. The cost of these benefits is expensed in the year in which they are earned.

3. Fixed assets and accumulated depreciation

	1984		1983	
	Cost	Accumulated depreciation	Cost	Accumulated depreciation
	(in thousands of dollars)			
Terminals and facilities	611,817	201,047	590,620	171,109
Runways and other paved surfaces	409,517	135,050	378,975	117,331
Machinery and equipment	65,217	28,859	59,662	24,335
Airport development costs	82,391	52,138	82,391	45,964
	1,168,942	417,094	1,111,648	358,739
Land and land development costs	126,235		126,318	
Construction in progress	118,209		77,359	
	1,413,386	417,094	1,315,325	358,739
Cost *less* accumulated depreciation	996,292		956,586	

4. Payment of provincial sales taxes

The Department of Finance makes certain payments on behalf of the Fund to participating provinces in lieu of the payment of sales taxes. These payments, estimated at $3.1 million in 1983-84 (1982-83—$1.8 million), are currently not recovered from the Fund and no provision has been made in the accounts for these payments.

5. Related party transactions

The Department of Transport officials who have the authority and responsibility for planning, directing and controlling the activities of the Air Transportation Program are responsible for the operations of the Fund.

Airports of the Fund provide certain accommodation facilities without charge to the Department of Transport, Air Transportation Program. These accommodation facilities are used to provide hangers to service Government owned aircraft, to perform air safety and other related tests and to provide certain essential operating support services. An estimate of the cost of these facilities has not been determined at this time.

6. Contractual obligations

As at March 31, 1984, the Fund was committed to expenditures totalling approximately $28 million under fixed asset construction and maintenance contracts.

7. Contingent liabilities

The Department of Transport is a defendant in certain pending and threatened litigations related to the operations of the Fund. The aggregate amount of claims in respect thereof as at March 31, 1984 is approximately $135 million. These claims include a legal suit filed in the Federal Court of Canada by a group of major international air carriers challenging the legality of the Air Services Fees Regulations related to the transoceanic landing fee levied under Section 5 of the Aeronautics Act. They have claimed reimbursement of all transoceanic landing fees paid since 1974. The action is expected to be heard in 1985.

Appendix 2

Stores Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Transport Canada Stores Revolving Fund as authorized by Treasury Board and in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policy, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The operation of the Transport Canada Stores Revolving Fund is primarily designed to provide for the acquisition of recurring requirements of material and insurance spares in support of the operations of the Air, Marine, Surface and Departmental (Headquarters) Administrations across Canada. The cost of operating, administering and controlling the supply activities associated with the Fund is shared jointly by the operating Administrations and Headquarters corporate management under the direct guidance of the Director, Materiel and Contracting Services and the Assistant Deputy Minister, Finance.

The Assistant Deputy Minister, Finance develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs and contacts are maintained between staffs responsible for the operation of the Revolving Fund and of the Auditor General's Office.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Fund's authority has been augmented to $43,700,000 by Appropriation Act No. 4, 1983-84 in anticipation of increased activities in the operating Administrations.

Approved by:

LÉO A. GAGNON
Director, Financial Administration
(Senior full-time financial officer)

N. VAN DUYVENDYK
Assistant Deputy Minister, Finance
(Senior financial officer)

August 7, 1984

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1984 (in thousands of dollars)

	1984		1983	
	Estimates	Actual	Estimates	Actual
Working capital change	3,100	(49)	2,000	4,912
Other item		280		(4,196)
Authority used	3,100	231	2,000	716

BALANCE SHEET AS AT MARCH 31, 1984

FUND ASSETS	1984	1983
	$	$
Current assets		
Accounts receivable		
Federal Government	1,744,255	799,895
Outside parties	126,863	181,782
Inventories at cost—Materials and supplies	32,725,456	32,468,047
	34,596,574	33,449,724

FUND LIABILITIES	1984	1983
	$	$
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	81,823	124,297
Outside parties	1,594,002	355,970
	1,675,825	480,267
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	32,920,749	32,969,457
	34,596,574	33,449,724

The accompanying notes are an integral part of the financial statements.

Appendix 2—*Concluded*

Stores Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Sales	14,679,555	13,467,182
Cost of sales		
Inventory, beginning of year	32,468,047	31,778,929
Purchases during the year	14,936,964	14,156,300
	47,405,011	45,935,229
Inventory, end of year	32,725,456	32,468,047
	14,679,555	13,467,182
Net profit		

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Source of working capital		
Increase in the accumulated net charge against the Fund's authority account		4,911,786
Use of working capital		
Decrease in the accumulated net charge against the Fund's authority account	48,708	
(Decrease) increase in working capital	(48,708)	4,911,786
Working capital, beginning of year	32,969,457	28,057,671
Working capital, end of year	32,920,749	32,969,457
Changes in working capital components:		
Increase (decrease) in accounts receivable	889,441	(140,322)
Increase in inventories	257,409	689,118
(Increase) decrease in accounts payable and accrued liabilities	(1,195,558)	4,362,990
	(48,708)	4,911,786

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1984

	1984	1983
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	32,920,749	32,969,457
Add: PAYE charges against the appropriation account after March 31	1,675,825	480,267
Less: amounts credited to the appropriation account after March 31	1,685,924	770,218
Net authority used, end of year	32,910,650	32,679,506
Authority limit	43,700,000	35,700,000
Unused authority carried forward	10,789,350	3,020,494

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. **Authority and purpose**

The Stores Revolving Fund was authorized by the Adjustment of Accounts Act, S.C. 1980, c. 17, with an authorized working capital limit of $30,000,000, which was increased to $35,700,000 by Appropriation Act No. 4, 1981-82 and to $43,700,000 by Appropriation Act No. 4, 1983-84. An amount of $25,489,058, representing the net assets of the "Stores Working Capital Advance", was assumed by the Fund and charged against the authority when the Fund became budgetary in 1981.

The objective of the Fund is to establish an effective central control and accountability over the purchasing, stocking and issuing of expendable items, controllable items and initial sparing for depot stocks required by the Department.

2. **Significant accounting policy**

Sales prices

Selling prices to consumers are on the basis of acquisition costs.

3. **Restatement of prior year figures**

The 1982-83 figures, which were prepared on a cash basis, have been changed to an accrual basis of accounting.

SECTION 28

1983-84
PUBLIC ACCOUNTS

Treasury Board

Secretariat
Comptroller General

CONTENTS

	Page
Programs' objectives	28.3
Use of appropriations	28.4
Total cost of programs—Budgetary	28.6
Programs by activity—Budgetary	28.7
Grants and contributions	28.8
Budgetary expenditure by program and standard object	28.9
Revenue	28.10

TREASURY BOARD

Secretariat

Objectives

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

—To support the Treasury Board in performing its statutory responsibilities for the management of the Government's financial, human and material resources.

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

—To provide funds for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled and for centrally managed programs.

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM

—To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

TEMPORARY ASSIGNMENTS PROGRAM

—To provide executives and senior officers to carry out high priority temporary assignments in response to departmental and agency requests.

Comptroller General

Objectives

MANAGEMENT PRACTICES AND CONTROLS PROGRAM

—To see to the establishment of sound management practices in the Federal Government by developing policies and standards for financial and operational planning, reporting and controls, and by promoting and monitoring improvements in the practice of financial and operational management, in departments and agencies.

IMPLEMENTATION ASSISTANCE PROGRAM

—To accelerate improvements in management practices and controls in federal departments and agencies.

Use of Appropriations

Vote	Program	
	SECRETARIAT	
	CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
	Budgetary	
1	Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the grants listed in the Estimates	$ 47,891,000
	1b	850,000
	Transfer from TB Vote 10[1]	4,862
Stat	President of the Treasury Board—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS	
	Budgetary	
5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other votes for paylist and other requirements and to provide for miscellaneous, minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	$ 315,000,000
	Less: transfers	13,369,587
10	Employment initiatives—Subject to the approval of the Treasury Board, to supplement other votes and to provide resources to cover costs in connection with the employment of persons and the summer employment of and summer activities for students	$ 178,867,000
	10a	94,646,000
	10b	3,525,000
		277,038,000
	Less: transfers	272,682,409
	Total program—Budgetary	
	EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM	
	Budgetary	
15	Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada and to the Hospital Insurance (outside Canada) Plan, and to permit the payment to employees of their share of the premium reduction under Subsection 64(4) of the Unemployment Insurance Act, 1971	
Stat	Payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustment Act	
Stat	Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act	
	Total program—Budgetary	
	TEMPORARY ASSIGNMENTS PROGRAM	
	Budgetary	
20	Program expenditures and authority to spend revenue received during the year	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Subtotal—Budgetary	
	COMPTROLLER GENERAL	
	MANAGEMENT PRACTICES AND CONTROLS PROGRAM	
	Budgetary	
25	Program expenditures and the grant listed in the Estimates	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	IMPLEMENTATION ASSISTANCE PROGRAM	
	Budgetary	
30	To supplement other votes for the purpose of assisting departments with the implementation of plans to improve management practices and controls	$ 6,500,000
	Less: transfers	6,449,000
	Total—Budgetary	

---

[1] Treasury Board Vote 10 employment initiatives.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
48,745,862		48,745,862		48,745,862	47,380,183	1,365,679		42,874,012
39,100	1,875	40,975		40,975	40,975			38,725
3,897,000	440,000	4,337,000		4,337,000	4,337,000			4,042,400
								40
52,681,962	*441,875*	*53,123,837*		*53,123,837*	*51,758,158*	*1,365,679*		*46,955,177*
301,630,413		301,630,413		301,630,413		301,630,413		
4,355,591		4,355,591		4,355,591		4,355,591		
305,986,004		*305,986,004*		*305,986,004*		*305,986,004*		
227,477,000		227,477,000		227,477,000	202,463,096	25,013,904		169,490,454
522,000	(55,595)	466,405		466,405	466,405			521,986
	(1,227,091)	(1,227,091)		(1,227,091)	(1,227,091)			(20,560)
227,999,000	*(1,282,686)*	*226,716,314*		*226,716,314*	*201,702,410*	*25,013,904*		*169,991,880*
318,000		318,000		318,000	161,362	156,638		268,140
341,000	39,000	380,000		380,000	380,000			360,600
659,000	*39,000*	*698,000*		*698,000*	*541,362*	*156,638*		*628,740*
587,325,966	(801,811)	586,524,155		586,524,155	254,001,930	332,522,225		217,575,797
10,772,000		10,772,000		10,772,000	9,670,111	1,101,889		9,777,549
1,022,000	115,000	1,137,000		1,137,000	1,137,000			1,155,800
11,794,000	*115,000*	*11,909,000*		*11,909,000*	*10,807,111*	*1,101,889*		*10,933,349*
51,000		*51,000*		*51,000*		*51,000*		
599,170,966	(686,811)	598,484,155		598,484,155	264,809,041	333,675,114		228,509,146

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	*Add:* Services provided by Supply and Services for pension and superannuation administration	Total cost of programs
SECRETARIAT							
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE	1983-84	51,758	1,786	5,066	4,528		59,566
	1982-83	46,955	1,696	3,903	3,514		52,676
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS	1983-84	201,703	8			21,981	223,676
	1982-83	169,992	50			22,004	191,946
TEMPORARY ASSIGNMENTS	1983-84	541			25		566
	1982-83	629	6		22		645
	1983-84	254,002	1,794	5,066	4,553	21,981	283,808
	1982-83	217,576	1,752	3,903	3,536	22,004	245,267
COMPTROLLER GENERAL							
MANAGEMENT PRACTICES AND CONTROLS	1983-84	10,807	18	245	129		11,163
	1982-83	10,933	8	353	125		11,403
Total	1983-84	264,809	1,812	5,311	4,682	21,981	294,971
	1982-83	228,509	1,760	4,256	3,661	22,004	256,670

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
SECRETARIAT								
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM								
Expenditure management	9,476	9,486	11	11			9,487	9,497
Personnel management	20,484	19,463	61	61			20,545	19,524
Administrative policy	6,835	6,209					6,835	6,209
Official languages	4,778	4,752					4,778	4,752
Departmental administration	11,338	11,635			141	141	11,479	11,776
	52,911	51,545	72	72	141	141	53,124	51,758
Less: receipts credited to revenue	1,575	1,786					1,575	1,786
Add: accommodation provided without charge by Public Works	5,066	5,066					5,066	5,066
other services provided without charge by other departments	4,528	4,528					4,528	4,528
Total cost of program	60,930	59,353	72	72	141	141	61,143	59,566
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS								
Government contingencies	301,630						301,630	
Employment initiatives	4,356						4,356	
Total cost of program	305,986						305,986	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM								
Public Service Insurance—								
Surgical-medical and other insurances	173,217	141,879					173,217	141,879
Payment to employees of their share of unemployment insurance premium reductions	7,140	7,825					7,140	7,825
Health and other insurance plans for employees engaged locally (outside Canada)	872	487					872	487
Provincial health payroll taxes	56,165	64,643					56,165	64,643
Public Service Pensions—								
Contributions to employee benefit plans	(1,227)	(1,227)					(1,227)	(1,227)
Payments under earlier superannuation and retirement acts					13	13	13	13
Public Service Pension Adjustment Act					453	453	453	453
Locally-engaged (outside Canada) pension plans	3,911	2,829					3,911	2,829
Social security plans for employees engaged locally (outside Canada)	5,115	3,431					5,115	3,431
	245,193	219,867			466	466	245,659	220,333
Less: revenues credited to the vote—Receipts from revolving funds	18,943	18,630					18,943	18,630
	226,250	201,237			466	466	226,716	201,703
Less: receipts credited to revenue		8						8
Add: services provided by Supply and Services for pension and superannuation administration	21,981	21,981					21,981	21,981
Total cost of program	248,231	223,210			466	466	248,697	223,676
TEMPORARY ASSIGNMENTS PROGRAM								
Special assignments	3,059	2,835					3,059	2,835
Less: revenues credited to the vote	2,361	2,294					2,361	2,294
	698	541					698	541
Add: other services provided without charge by other departments	25	25					25	25
Total cost of program	723	566					723	566

Programs by Activity—Budgetary—*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
COMPTROLLER GENERAL								
MANAGEMENT PRACTICES AND CONTROLS PROGRAM								
Financial and operational management policy	2,430	2,189					2,430	2,189
Management practices	1,641	1,565					1,641	1,565
Internal audit	1,258	1,170					1,258	1,170
Program evaluation	1,420	1,337					1,420	1,337
Reporting to Parliament	1,995	1,426					1,995	1,426
Administration	2,024	1,979			4	4	2,028	1,983
Contributions to employee benefit plans	1,137	1,137					1,137	1,137
	11,905	10,803			4	4	11,909	10,807
Less: receipts credited to revenue		18						18
Add: accommodation provided without charge by Public Works	245	245					245	245
other services provided without charge by other departments	129	129					129	129
Total cost of program	12,279	11,159			4	4	12,283	11,163
IMPLEMENTATION ASSISTANCE PROGRAM								
Implementation assistance	51						51	

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
SECRETARIAT			
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			
Grants			
Departmental administration			
Institute of Public Administration of Canada	138	138	125
Federal Institute of Management	3	3	3
	141	*141*	*128*
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM			
Grants			
Public Service Pensions			
Payments under earlier superannuation and retirement acts	13	13	17
Public Service Pension Adjustment Act	453	453	505
	466	*466*	*522*
	607	607	650
COMPTROLLER GENERAL			
MANAGEMENT PRACTICES AND CONTROLS PROGRAM			
Grant			
Administration			
International Organization of Supreme Audit Institutions	*4*	*4*	*4*
Total	611	611	654

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Central Administration of the Public Service Program	Government Contingencies and Centrally Financed Programs	Employer Contributions to Insurance Plans Program	Temporary Assignments Program	Subtotal	Management Practices and Controls Program	Implementation Assistance Program	Subtotal Comptroller General	Total
(1) Salaries and wages	30,232			2,624	32,856	7,863	51	7,914	40,770
	29,515			**2,442**	**31,957**	**7,351**		**7,351**	**39,308**
	28,043			*2,421*	*30,464*	*7,486*		*7,486*	*37,950*
(1) Other personnel costs	4,341		245,193	380	249,914	1,137		1,137	251,051
	4,470		**219,867**	**380**	**224,717**	**1,206**		**1,206**	**225,923**
	4,080		*185,584*	*361*	*190,025*	*1,160*		*1,160*	*191,185*
(2) Transportation and communications	974			20	994	274		274	1,268
	870				**870**	**158**		**158**	**1,028**
	730			*6*	*736*	*196*		*196*	*932*
(3) Information	1,956				1,956	583		583	2,539
	1,587				**1,587**	**293**		**293**	**1,880**
	1,086				*1,086*	*231*		*231*	*1,317*
(4) Professional and special services	14,572			35	14,607	2,022		2,022	16,629
	7,943			**13**	**7,956**	**498**		**498**	**8,454**
	6,403			*21*	*6,424*	*510*		*510*	*6,934*
(5) Rentals	257				257	5		5	262
	184				**184**	**3**		**3**	**187**
	138				*138*	*2*		*2*	*140*
(6) Purchased repair and upkeep	7				7	2		2	9
	36				**36**	**1**		**1**	**37**
	5				*5*				*5*
(7) Utilities, materials and supplies	244				244	19		19	263
	287				**287**	**13**		**13**	**300**
	214				*214*	*16*		*16*	*230*
(9) Construction and acquisition of machinery and equipment	**72**				**72**				**72**
(10) Grants, contributions and other transfer payments	141		466		607	4		4	611
	141		**466**		**607**	**4**		**4**	**611**
	128		*522*		*650*	*4*		*4*	*654*
(12) All other expenditures	400	305,986			306,386				306,386
	6,653				**6,653**	**1,280**		**1,280**	**7,933**
	6,128				*6,128*	*1,328*		*1,328*	*7,456*
(1-12) Total	53,124	305,986	245,659	3,059	607,828	11,909	51	11,960	619,788
	51,758		**220,333**	**2,835**	**274,926**	**10,807**		**10,807**	**285,733**
	46,955		*186,106*	*2,809*	*235,870*	*10,933*		*10,933*	*246,803*
(13) *Less:* revenues credited to the vote			18,943	2,361	21,304				21,304
			18,630	**2,294**	**20,924**				**20,924**
			16,114	*2,180*	*18,294*				*18,294*
Total net expenditures	53,124	305,986	226,716	698	586,524	11,909	51	11,960	598,484
	51,758		**201,703**	**541**	**254,002**	**10,807**		**10,807**	**264,809**
	46,955		*169,992*	*629*	*217,576*	*10,933*		*10,933*	*228,509*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

SECRETARIAT

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	55,375	17,082
Services and service fees	390	
Proceeds from sales	17,848	7,648
Other non-tax revenue	1,720,466	1,727,100
Total	1,794,079	1,751,830

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Salary recoveries	11,957	
Recovery of employer contributions to insurance plans	7,676	
Refunds and settlement travel expenses	4,017	
Recovery for cost of publication	721	
Adjustment to prior year's Payables at Year End (PAYE)	31,004	
		55,375
Services and service fees:		
Access to information requests		390
Proceeds from sales:		
Sale of publications		17,848
Other non-tax revenue:		
Parking fees	1,668,716	
Recovery of employee benefits	39,259	
Disciplinary penalties	12,411	
Reprint fee for article	80	
		1,720,466

COMPTROLLER GENERAL

Summary

	1983-84	1982-83
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	15,518	2,653
Services and service fees	15	
Proceeds from sales	448	179
Other non-tax revenue	1,584	5,536
Total	17,565	8,368

Details

	1983-84	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Outside Government—		
Travel	274	
Recovery of salary adjustment	11,603	
		11,877
Internal to Government—		
Publications	79	
Refunds of capital purchases	6	
Adjustment to prior year's Payables at Year End (PAYE)	3,556	
		3,641
		15,518
Services and service fees:		
Outside Government—		
Access to information		15
Proceeds from sales:		
Outside Government—		
Publications		448
Other non-tax revenue:		
Outside Government—		
Recovery of salary adjustment		1,584

SECTION 29

1983-84
PUBLIC ACCOUNTS

Veterans Affairs

CONTENTS

	Page
Programs' objectives	29.3
Use of appropriations	29.4
Total cost of programs—Budgetary	29.6
Programs by activity—Budgetary	29.6
Grants and contributions	29.7
Budgetary expenditure by program and standard object	29.8
Revenue	29.9

VETERANS AFFAIRS

Objectives

VETERANS AFFAIRS PROGRAM

—To provide support for the economic, social, mental and physical well-being of veterans and their dependants.

WAR VETERANS ALLOWANCE BOARD PROGRAM

—To ensure that veterans and their dependants receive their entitlement under the War Veterans Allowance Act and Part XI of Civilian War Pensions and Allowances Act.

PENSIONS PROGRAM

—To provide service-related death and disability pensions to ex-members of the armed forces or their dependants.

BUREAU OF PENSIONS ADVOCATES PROGRAM

—To provide an independent professional legal aid service to persons seeking to establish claims under the Pension Act and allied statutes and orders.

Use of Appropriations

Vote	Program	
	VETERANS AFFAIRS PROGRAM	
	Budgetary	
1	Operating expenditures; upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	$ 249,970,000
	1b To authorize the transfer of $11,934,999 from Veterans Affairs Vote 5, Appropriation Act No. 2, 1983-84 for the purposes of this Vote	1
	Transfer from: Vote 5	11,934,999
	TB Vote 10[1]	78,914
5	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	$ 485,537,000
	Transfer from TB Vote 10[1]	452,469
		485,989,469
	Less: transfer to Vote 1	11,934,999
Stat	Minister of Veterans Affairs—Salary and motor car allowance	
Stat	Re-establishment credits and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	
Stat	Returned soldiers insurance actuarial liability adjustment (Returned Soldiers' Insurance Act)	
Stat	Veterans insurance actuarial liability adjustment (Veterans' Insurance Act)	
Stat	Contributions to employee benefit plans	
Stat	Re-establishment credits under Section 8 of the War Service Grants Act	
Stat	Reduction in Veterans' Land Act advances	
Stat	Refunds of amounts credited to revenue in previous years	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
Stat	The Veterans' Land Act. There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Appropriation Act No. 3, 1970, Vote L55, shall not exceed $605,000,000. (Net)	
	WAR VETERANS ALLOWANCE BOARD PROGRAM	
	Budgetary	
10	Program expenditures and the grant listed in the Estimates	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	PENSIONS PROGRAM	
	Budgetary	
15	Pension Review Board—Operating expenditures	
20	Canadian Pension Commission—Operating expenditures	
25	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	BUREAU OF PENSIONS ADVOCATES PROGRAM	
	Budgetary	
30	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	
	Non-budgetary	

---

[1] Treasury Board Vote 10 employment initiatives.

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
261,983,914		261,983,914		261,983,914	250,028,775	11,955,139		231,714,083
474,054,470		474,054,470		474,054,470	453,625,360	20,429,110		414,877,494
39,100	1,875	40,975		40,975	40,975			38,725
202,000	(139,195)	62,805		62,805	62,805			72,618
63,000	(46,884)	16,116		16,116	16,116			63,756
746,000	(139,648)	606,352		606,352	606,352			803,105
13,047,000	1,474,000	14,521,000		14,521,000	14,521,000			14,344,800
	20	20		20	20			35
	9,414	9,414		9,414	9,414			14,891
	11,795	11,795		11,795	11,795			6,430
								548
750,135,484	***1,171,377***	***751,306,861***		***751,306,861***	***718,922,612***	***32,384,249***		***661,936,485***
			343,354,155	***343,354,155***	***(34,639,623)***		***377,993,778***	***(31,024,599)***
1,377,000		1,377,000		1,377,000	1,253,623	123,377		1,249,608
156,000	18,000	174,000		174,000	174,000			169,200
1,533,000	***18,000***	***1,551,000***		***1,551,000***	***1,427,623***	***123,377***		***1,418,808***
1,134,000		1,134,000		1,134,000	821,967	312,033		788,002
15,808,000		15,808,000		15,808,000	13,901,979	1,906,021		13,521,924
667,936,000		667,936,000		667,936,000	646,883,060	21,052,940		599,774,881
1,706,000	193,000	1,899,000		1,899,000	1,899,000			1,663,400
686,584,000	***193,000***	***686,777,000***		***686,777,000***	***663,506,006***	***23,270,994***		***615,748,207***
4,168,000		4,168,000		4,168,000	3,818,248	349,752		3,508,757
517,000	58,000	575,000		575,000	575,000			513,200
4,685,000	***58,000***	***4,743,000***		***4,743,000***	***4,393,248***	***349,752***		***4,021,957***
1,442,937,484	1,440,377	1,444,377,861		1,444,377,861	1,388,249,489	56,128,372		1,283,125,457
			343,354,155	343,354,155	(34,639,623)		377,993,778	(31,024,599)

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
VETERANS AFFAIRS	1983-84	718,922	27,669	8,387	7,980	4,254	711,874
	1982-83	661,936	37,179	10,956	5,795	4,270	645,778
WAR VETERANS ALLOWANCE BOARD	1983-84	1,428			100	27	1,555
	1982-83	1,419			100	23	1,542
PENSIONS	1983-84	663,506	1,483		1,345	1,678	665,046
	1982-83	615,748	1,469		799	1,581	616,659
BUREAU OF PENSIONS ADVOCATES	1983-84	4,393			377	91	4,861
	1982-83	4,022			300	81	4,403
Total	1983-84	1,388,249	29,152	8,387	9,802	6,050	1,383,336
	1982-83	1,283,125	38,648	10,956	6,994	5,955	1,268,382

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
VETERANS AFFAIRS PROGRAM								
Departmental administration	39,520	35,513	1,283	1,509			40,803	37,022
Social and income support	29,724	39,144	234	209	442,656	431,645	472,614	470,998
Health services	197,295	180,672	1,767	1,233	32,083	22,666	231,145	204,571
Management of property contracts	6,720	6,309	25	22			6,745	6,331
	273,259	261,638	3,309	2,973	474,739	454,311	751,307	718,922
Less: receipts credited to revenue	30,171	27,669					30,171	27,669
Add: accommodation provided without charge by this department	8,387	8,387					8,387	8,387
accommodation provided without charge by Public Works	7,980	7,980					7,980	7,980
other services provided without charge by other departments	4,254	4,254					4,254	4,254
Total cost of program	263,709	254,590	3,309	2,973	474,739	454,311	741,757	711,874
WAR VETERANS ALLOWANCE BOARD PROGRAM								
Appeal, review, adjudication and interpretation	1,542	1,426	2	1	7	1	1,551	1,428
Add: accommodation provided without charge by Public Works	100	100					100	100
other services provided without charge by other departments	27	27					27	27
Total cost of program	1,669	1,553	2	1	7	1	1,678	1,555
PENSIONS PROGRAM								
Pensions	18,779	16,559	62	64	667,936	646,883	686,777	663,506
Less: receipts credited to revenue		1,483						1,483
Add: accommodation provided without charge by Public Works	1,345	1,345					1,345	1,345
other services provided without charge by other departments	1,678	1,678					1,678	1,678
Total cost of program	21,802	18,099	62	64	667,936	646,883	689,800	665,046
BUREAU OF PENSIONS ADVOCATES PROGRAM								
Legal counselling and representation	4,726	4,379	17	14			4,743	4,393
Add: accommodation provided without charge by Public Works	377	377					377	377
other services provided without charge by other departments	91	91					91	91
Total cost of program	5,194	4,847	17	14			5,211	4,861

Grants and Contributions
(in thousands of dollars)

	1983-84 Appropriations	1983-84 Expenditures	1982-83 Expenditures
VETERANS AFFAIRS PROGRAM			
Grants			
Social and income support			
War Veterans Allowances and Civilian War Allowances:			
North West Field Force	2	17	10
South African War	40	33	44
World War I	13,000	13,501	14,714
World War II and Special Forces (Korea)	396,131	388,048	354,848
Dual Service (World Wars I and II)	650	617	747
Civilian War Allowances	20,000	19,389	17,988
Assistance in accordance with the provisions of the Assistance Fund Regulations	2,100	1,814	1,767
Army Benevolent Fund	18	18	18
Royal Canadian Legion	14	13	9
Canadian Veterans Association of the United Kingdom	1	1	1
Other benefits—			
Children of war dead (education assistance)	1,115	866	892
University and vocational training	36	23	13
Assistance to Canadian veterans—Overseas district	46	44	40
Repayment under Subsection (3) of Section 10 of Veterans Rehabilitation Act	2		
Last Post Fund	1,584	1,335	996
Special housing assistance for veterans	72	25	51
Commonwealth War Graves Commission	2,494	2,019	2,242
United Nations Memorial Cemetery in Korea	22	21	19
Treatment and related allowances	4,520	3,056	3,164
Payments under the War Service Grants Act:			
Repayments under Section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act	63	63	73
Returned soldiers insurance actuarial liability adjustment	16	16	64
Veterans insurance actuarial liability adjustment	606	606	803
New Employment Expansion and Development (NEED) Program	108	106	
Summer students	16	14	50
Health services			
Grants to various provinces concerning the provision of prosthetic services to veterans	200	193	84
	442,856	*431,838*	*398,637*
Contributions			
Health services			
Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	25,727	18,960	15,768
Contributions to aging veterans to assist in defraying costs of extended health care not covered by provincial health programs	5,828	3,185	1,412
New Employment Expansion and Development (NEED) Program	328	328	
	31,883	*22,473*	*17,180*
	474,739	*454,311*	*415,817*
WAR VETERANS ALLOWANCE BOARD PROGRAM			
Grants			
Appeal, review, adjudication and interpretation			
Payment to Mrs Yvonne March, widow of Mr Cyril A March Q.C. in accordance with Section 25(10) of the War Veterans Allowance Act	*7*	*1*	*6*
PENSIONS PROGRAM			
Grants			
Pensions			
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45-8848 of November 22, 1944, which shall be subject to the Pension Act; for compensation under the Compensation for Former Prisoners of War Act, Newfoundland special awards and burial grants—			
The Flying Accidents Compensation Order	474	388	340
World War I	79,916	87,955	86,964
World War II	550,421	518,337	476,530
Civilians, World War II	2,646	1,992	1,878
Defence Forces—Peacetime services	23,710	24,250	21,326
Special Forces (Korea)	9,219	12,955	11,764
Newfoundland Special Awards	72	14	17
Burial grants	1,220	856	805
Gallantry Awards—World War II and Special Force	108	53	74
	667,786	*646,800*	*599,698*
Contributions			
Pensions			
Compensation for loss of earnings	*150*	*83*	*77*
	667,936	*646,883*	*599,775*
Total	1,142,682	1,101,195	1,015,598

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Veterans Affairs Program	War Veterans Allowance Board Program	Pensions Program	Bureau of Pensions Advocates Program	Total
(1) Salaries and wages	100,399	1,198	13,123	3,978	118,698
	96,953	**1,097**	**11,492**	**3,633**	**113,175**
	100,175	*1,101*	*11,243*	*3,351*	*115,870*
(1) Other personnel costs	14,521	174	1,899	575	17,169
	14,521	**174**	**1,899**	**575**	**17,169**
	14,345	*169*	*1,663*	*513*	*16,690*
(2) Transportation and communications	14,262	129	1,613	143	16,147
	13,291	**111**	**1,889**	**111**	**15,402**
	11,944	*87*	*1,431*	*127*	*13,589*
(3) Information	1,250				1,250
	1,117		**15**		**1,132**
	465				*465*
(4) Professional and special services	117,075	21	1,591	29	118,716
	113,482	**25**	**951**	**59**	**114,517**
	96,093	*27*	*1,235*	*23*	*97,378*
(5) Rentals	2,765	5	378		3,148
	2,086	**6**	**151**		**2,243**
	1,930	*9*	*94*		*2,033*
(6) Purchased repair and upkeep	3,989	3	55		4,047
	3,268	**3**	**62**		**3,333**
	2,534	*3*	*39*		*2,576*
(7) Utilities, materials and supplies	17,733	11	116		17,860
	15,757	**10**	**96**	**1**	**15,864**
	14,951	*8*	*87*		*15,046*
(8) Construction and acquisition of land, buildings and works	721				721
	525				**525**
	1,301				*1,301*
(9) Construction and acquisition of machinery and equipment	2,684	2	62	17	2,765
	2,448	**1**	**65**	**14**	**2,528**
	1,668	*9*	*172*	*8*	*1,857*
(10) Grants, contributions and other transfer payments	474,739	7	667,936		1,142,682
	454,311	**1**	**646,883**		**1,101,195**
	415,817	*6*	*599,775*		*1,015,598*
(12) All other expenditures	1,169	1	4	1	1,175
	1,163		**3**		**1,166**
	713		*9*		*722*
Total net expenditures	751,307	1,551	686,777	4,743	1,444,378
	718,922	**1,428**	**663,506**	**4,393**	**1,388,249**
	661,936	*1,419*	*615,748*	*4,022*	*1,283,125*

Amounts in roman type are 1983-84 appropriations.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are 1982-83 expenditures.

Revenue

	1983-84	1982-83
	$	$
Summary		
Non-Tax Revenue—		
Return on investments	13,883,322	15,553,973
Refunds of previous years' expenditure	2,083,205	1,468,650
Services and service fees	10,171,410	17,742,154
Proceeds from sales	1,118,328	1,159,227
Other non-tax revenue	1,895,677	2,723,723
Total	29,151,942	38,647,727

	1983-84	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
Veterans' Land Act Fund advances—Interest	13,873,786	
Other accounts—		
Rental of assets	9,536	13,883,322
Refunds of previous years' expenditure:		
Refunds in respect to pensions	689,830	
Veterans' services—War veterans allowance	115,745	
Refunds in respect to other grants and contributions	282,840	
Refund of operating/maintenance funds	973,864	
Adjustment to prior year's Payables at Year End (PAYE)	20,926	2,083,205
Services and service fees:		
Provincial hospital insurance plans for in-patient hospital services	8,753,601	
Other in-patient hospital services	213,259	
Out-patient hospital services	241,045	
Medical services	336,251	
Meals	299,926	
Dental fees	242,197	
Sundry	85,131	10,171,410
Proceeds from sales:		
Manufacture of Remembrance Day poppies (Vetcraft)	1,110,876	
Sundry	7,452	1,118,328
Other non-tax revenue:		
Refunds of pension overpayments	792,877	
Refunds of war veterans allowance and assistance fund overpayments	998,486	
Sundry	104,314	1,895,677

SECTION 30

1983-84
PUBLIC ACCOUNTS

Accounts Receivable and Deletions

CONTENTS

	Page
Statement of accounts receivable	30.2
Notes to statement of accounts receivable	30.5
Deletions from accounts receivable during 1983-84	30.7

The Government generally reports revenue in the year in which it is received. Therefore, amounts for accounts receivable are not accrued on the Statement of Assets and Liabilities.

Accounts receivable represent financial claims not recorded in the accounts of Canada or reported on the Statement of Assets and Liabilities. They result from revenue due but not collected, expenditure overpayments, goods delivered or services rendered by the Government prior to the accounting date, and interest capitalized, deferred, due and accrued.

Statement of accounts receivable

	1984							1983						
	Current year			Previous years				Current year			Previous years			
	Collectable			Collectable				Collectable			Collectable			
Department and agency	Inter-departmental	Other	Uncollectable	Inter-departmental	Other	Uncollectable	Total	Inter-departmental	Other	Uncollectable	Inter-departmental	Other	Uncollectable	Total
	$	$	$	$	$	$	$	$	$	$	$	$	$	$
AGRICULTURE—														
Department	2,263	8,371,624	18,839		9,471,116	2,924,772	20,788,614	5,341	5,323,126*	3,666		8,704,719*	1,678,762*	15,715,614*
Race Track Supervision Revolving Fund		1,225,553					1,225,553		267,156					267,156
	2,263	*9,597,177*	*18,839*		*9,471,116*	*2,924,772*	*22,014,167*	*5,341*	*5,590,282*	*3,666*		*8,704,719*	*1,678,762*	*15,982,770*
COMMUNICATIONS—														
Department	3,245,740	443,591			14,674	3,471	3,707,476	959,515*	204,651	274		1,815	4,033	1,170,288*
Government Telecommunications Agency Revolving Fund	22,598,213	1,665,754		227,294	14,508		24,505,769	18,168,949	2,708,411		784,391	77,577		21,739,328
Canadian Radio-television and Telecommunications Commission	205	541,901	125	13,972	247,053	134,047	937,303	14,149	1,154,735		375	325,065	1,129	1,495,453
National Film Board Revolving Fund	7,153,864	2,075,255	102,715	115,053	130,159	74,393	9,651,439	4,649,700	1,826,441	52,305	97,004	74,855	37,367	6,737,672
National Library	71,452	23,282	93	60			94,887	66,065	27,134		218	673	865	94,955
National Museums of Canada		93,075	23,731	320	46,839	69,505	233,470	320	181,009				81,050	262,379
Public Archives	3,391	24,247	1,817	101	1,023	1,673	32,252	3,375	23,063	1,380	39	313	14	28,184
Social Sciences and Humanities Research Council		45,068			47,971		93,039		26,972			50,326		77,298
	33,072,865	*4,912,173*	*128,481*	*356,800*	*502,227*	*283,089*	*39,255,635*	*23,862,073*	*6,152,416*	*53,959*	*882,027*	*530,624*	*124,458*	*31,605,557*
CONSUMER AND CORPORATE AFFAIRS	886	1,194,988	1,737		609,657	107,956	1,915,224	2,277	854,788			487,136	48,367	1,392,568
ECONOMIC AND REGIONAL DEVELOPMENT—														
Northern Pipeline Agency	2,372	214,824			9,611		226,807	59,759	1,088,376				43	1,148,178
EMPLOYMENT AND IMMIGRATION—														
Canada Employment and Immigration Commission (Note A)		2,065,519	351,801		2,457,996	1,074,174	5,949,490		1,029,295	312,093		2,503,075	1,059,977	4,904,440
Immigration Appeal Board					1,820		1,820		1,820*					1,820*
		2,065,519	*351,801*		*2,459,816*	*1,074,174*	*5,951,310*		*1,031,115*	*312,093*		*2,503,075*	*1,059,977*	*4,906,260*
ENERGY, MINES AND RESOURCES—														
Department	45,615	206,038,647	9,247		141,394,627	676,921	348,165,057	39,482	53,723,775*	7,399*		115,433,344*	1,212,771*	170,416,771*
Atomic Energy Control Board						20,000	20,000	2,891	20,000					22,891
National Energy Board	6,649	504,696		1,686	1,177,452	65,527	1,756,010	3,119	218,341	52,705	602	1,161,080	29,186	1,465,033
	52,264	*206,543,343*	*9,247*	*1,686*	*142,572,079*	*762,448*	*349,941,067*	*45,492*	*53,962,116*	*60,104*	*602*	*116,594,424*	*1,241,957*	*171,904,695*
ENVIRONMENT	232,131	2,770,232	2,739	28,211	917,072	123,809	4,074,194	71,457	2,059,465	24,698	6,172	465,086	154,903	2,781,781

EXTERNAL AFFAIRS—														
Department		927,807	3,642		2,631,863	41,337	3,604,649		402,191	7,715		2,550,908	4,302	2,965,116
Passport Office Revolving Fund	84,044	3,935			2,158		90,137	47,437	9,219		47	68		56,771
Canadian International Development Agency		4,292,578			68,710	58,830	4,420,118		4,321,822			95,268	58,830	4,475,920
Export Development Corporation—Accounts administered for Canada		65,385,695			40,430,428		105,816,123		61,348,549			7,645,053		68,993,602
International Joint Commission		224,959					224,959		220,707					220,707
	84,044	*70,834,974*	*3,642*		*43,133,159*	*100,167*	*114,155,986*	*47,437*	*66,302,488*	*7,715*	*47*	*10,291,297*	*63,132*	*76,712,116*
FINANCE—														
Department	3,588,135	1,288,235,307			986		1,291,824,428	4,973,002	1,054,812,224			780		1,059,786,006
Auditor General	579	38,873					39,452	1,291	28,482			48		29,821
Insurance		34,100	638		24,114	2,681	61,533		152,688			5,584	12,744	171,016
	3,588,714	*1,288,308,280*	*638*		*25,100*	*2,681*	*1,291,925,413*	*4,974,293*	*1,054,993,394*			*6,412*	*12,744*	*1,059,986,843*
FISHERIES AND OCEANS	169,885	2,958,921	143,965	4,291	278,302	262,738	3,818,102	127,930	1,766,906	19,741	36	202,929	130,972	2,248,514
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—														
Department	52,438	4,381,071	23,220		33,902,580	17,146,694	55,506,003	55,793	44,388,384	3,889	1,494	15,490,296	2,133,373	62,073,229
Environmental Studies Revolving Fund		49,590					49,590							
	52,438	*4,430,661*	*23,220*		*33,902,580*	*17,146,694*	*55,555,593*	*55,793*	*44,388,384*	*3,889*	*1,494*	*15,490,296*	*2,133,373*	*62,073,229*
JUSTICE—														
Department	574,494	38,714	535	16,385	53,802	3,396	687,326	977,440	84,881			3,598	1,144	1,067,063
Federal Court of Canada	696	9,689			4,025	1,596	16,006	2,350	3,999			3,325	1,596	11,270
Supreme Court of Canada	24	396	2		188	13	623		272			2	9	283
	575,214	*48,799*	*537*	*16,385*	*58,015*	*5,005*	*703,955*	*979,790*	*89,152*			*6,925*	*2,749*	*1,078,616*
LABOUR														
Department		8,716,025			11,272	260	8,727,557	1,296,401	476					1,296,877
Canada Labour Relations Board		542					542							
		8,716,567			*11,272*	*260*	*8,728,099*	*1,296,401*	*476*					*1,296,877*
NATIONAL DEFENCE	320,141	76,007,938			26,186,551		102,514,630	76,460	52,233,210		50	22,322,992		74,632,712
NATIONAL HEALTH AND WELFARE—														
Department	146,402	10,239,601	60,358	14,618	9,357,535	1,046,646	20,865,160	130,086	16,311,165	129,306	27,664	7,833,095	911,975	25,343,291
Medical Research Council						1,556	1,556					1,556		1,556
	146,402	*10,239,601*	*60,358*	*14,618*	*9,357,535*	*1,048,202*	*20,866,716*	*130,086*	*16,311,165*	*129,306*	*27,664*	*7,834,651*	*911,975*	*25,344,847*
NATIONAL REVENUE—														
Customs and Excise (Note B)	24,436	52,242,443	15,684,117	2,799,647	8,114,987	35,354,835	114,220,465	1,103,661	44,422,214	375,223	17,900	24,170,634	13,388,857*	83,478,489*
Taxation (Note C)	5,012	471,752,343	73,522,594	35	2,242,608,716	521,007,410	3,308,896,110	2,237	384,318,104	57,061,576	456	1,998,154,230	343,882,969	2,783,419,572
	29,448	*523,994,786*	*89,206,711*	*2,799,682*	*2,250,723,703*	*556,362,245*	*3,423,116,575*	*1,105,898*	*428,740,318*	*57,436,799*	*18,356*	*2,022,324,864*	*357,271,826*	*2,866,898,061*
PARLIAMENT—														
House of Commons		68,610			97,810	15,624	182,044		39,842			82,666	15,624	138,132
PRIVY COUNCIL—														
Department	24,001	13,352		7,800	3,506		48,659	13,816	25,374			502		39,692
Chief Electoral Officer									5,700					5,700
Public Service Staff Relations Board									173					173
	24,001	*13,352*		*7,800*	*3,506*		*48,659*	*13,816*	*31,247*			*502*		*45,565*
PUBLIC WORKS—														
Department (Note D)	2,607,341	9,142,038	656,482	2,232,596	7,915,923	6,990,155	29,544,535	5,126,646	1,750,306	287,060	922,720	6,218,753	7,500,020	21,805,505
Construction Services Revolving Fund	161,111,423	5,747,099		724,159	1,077		167,583,758	94,433,506*	2,897,741*		334,899*			97,666,146*
	163,718,764	*14,889,137*	*656,482*	*2,956,755*	*7,917,000*	*6,990,155*	*197,128,293*	*99,560,152*	*4,648,047*	*287,060*	*1,257,619*	*6,218,753*	*7,500,020*	*119,471,651*
REGIONAL INDUSTRIAL EXPANSION	25,000	21,826,096	6,582,005		6,992,851	74,430,500	109,856,452	48,855	28,600,251	22,333,082		11,783,457	40,779,361	103,545,006

Statement of accounts receivable—*Concluded*

	1984							1983						
	Current year			Previous years				Current year			Previous years			
	Collectable			Collectable				Collectable			Collectable			
Department and agency	Inter-depart-mental	Other	Uncol-lectable	Inter-depart-mental	Other	Uncol-lectable	Total	Inter-depart-mental	Other	Uncol-lectable	Inter-depart-mental	Other	Uncol-lectable	Total
	$	$	$	$	$	$	$	$	$	$	$	$	$	$
SCIENCE AND TECHNOLOGY—														
Ministry of State									236					236
National Research Council of Canada	5,242	571,996	9,397	972	3,018		590,625	80,893	705,274			1,395		787,562
Natural Sciences and Engineering Research Council		50,386					50,386					1,800		1,800
	5,242	*622,382*	*9,397*	*972*	*3,018*		*641,011*	*80,893*	*705,510*			*3,195*		*789,598*
SECRETARY OF STATE—														
Department	23,989	46,345,865	1,449,199	801	125,357,395	13,036,479	186,213,728	39,620	40,742,739	1,326,785	355	105,011,053	11,711,671	158,832,223
Public Service Commission	383,979	126,488		261	757		511,485	187,956	158,806		3,570	6,386		356,718
Staff Development and Training Revolving Fund	2,525,780	35,763		2,739	875		2,565,157	1,965,134	72,194		1,072	395		2,038,795
	2,933,748	*46,508,116*	*1,449,199*	*3,801*	*125,359,027*	*13,036,479*	*189,290,370*	*2,192,710*	*40,973,739*	*1,326,785*	*4,997*	*105,017,834*	*11,711,671*	*161,227,736*
SOLICITOR GENERAL—														
Department		51,417				2,119	53,536		2,249			2,119	26	4,394
Correctional Service	3,161,977	717,979	665	92,403	38,452	8,933	4,020,409	2,515,830	1,251,487	553	33,225	12,097	5,451	3,818,643
National Parole Board		99					99	660*						660*
Royal Canadian Mounted Police	2,930	18,556,485			1,014,023		19,573,438	10,326	6,452,164			262,521		6,725,011
	3,164,907	*19,325,980*	*665*	*92,403*	*1,052,475*	*11,052*	*23,647,482*	*2,526,816*	*7,705,900*	*553*	*33,225*	*276,737*	*5,477*	*10,548,708*
SUPPLY AND SERVICES—														
Services	1,617,263	444,266			114		2,061,643	530,252	465,949			2,799		999,000
Supply—														
Supply Revolving Fund	159,037,906	4,172,000					163,209,906	144,757,011	4,048,020					148,805,031
Defence Production Revolving Fund	11,997,298						11,997,298	9,348,177						9,348,177
Statistics Canada	6,249	139,818		854	50,522		197,443	854	50,522		1,084	37,307		89,767
	172,658,716	*4,756,084*		*854*	*50,636*		*177,466,290*	*154,636,294*	*4,564,491*		*1,084*	*40,106*		*159,241,975*
TRANSPORT—														
Department	399,099	68,841,375	39,141	9,684	120,142,279	6,610,129	196,041,707	366,279	70,593,080*	861,050	86,321	78,501,093*	4,832,686	155,240,509*
Stores Revolving Fund	1,744,255	58,781				68,082	1,871,118	799,895*	113,700*				68,082	981,677*
Self-Supporting Airports and Associated Ground Services Revolving Fund	36,920,880	29,325,208	113,533	190	447,729	1,107,663	67,915,203	21,709,871	24,183,146	310,843	7,129	564,854	698,960	47,474,803
Canadian Transport Commission		1,457					1,457		4,242					4,242
	39,064,234	*98,226,821*	*152,674*	*9,874*	*120,590,008*	*7,785,874*	*265,829,485*	*22,876,045*	*94,894,168*	*1,171,893*	*93,450*	*79,065,947*	*5,599,728*	*203,701,231*
TREASURY BOARD—														
Secretariat	2,288,242	1,709,312			1,101,171		5,098,725		618,783			1,071,443		1,690,226
Comptroller General									163					163
	2,288,242	*1,709,312*			*1,101,171*		*5,098,725*		*618,946*			*1,071,443*		*1,690,389*
VETERANS AFFAIRS	207,154	5,123,511	437,796		6,496,346	1,090,070	13,354,877	56,449	12,020,558	1,413,314		3,270,663	162,598	16,923,582
Total	422,419,075	2,425,908,184	99,240,133	6,294,132	2,789,881,643	683,563,994	6,427,307,161	314,832,517	1,930,366,750	84,584,657	2,326,823	2,414,596,733	430,609,717	5,177,317,197

*Comparative figures for the previous year have been restated.

Notes to statement of accounts receivable

NOTE A—EMPLOYMENT AND IMMIGRATION—CANADA EMPLOYMENT AND IMMIGRATION COMMISSION

This statement excludes the Unemployment Insurance Account receivables which are reported separately in the financial statements of the Unemployment Insurance Account as at December 31, 1983.

NOTE B—NATIONAL REVENUE—CUSTOMS AND EXCISE

Not included in the statement are contingent receivables estimated at $288,002,500 for customs duties and excise taxes relating to motor vehicles and motor vehicle parts imported by vehicle manufacturers who have not fully complied with conditions specified under automotive incentive programs.

The total receivables represent 14,316 accounts and consist of:

	Customs	Excise	Total
	$	$	$
Active This category represents accounts other than bankruptcies and receiverships upon which collection action is being taken, and accounts being disputed or appealed which are awaiting a decision under governing acts or regulations. There are 10,318 such accounts.	26,622,838	36,558,675	63,181,513
Active/uncollectable This category includes accounts in bankruptcy or receivership awaiting finalization by trustees or receivers, and accounts awaiting approval for deletion by the Departmental Uncollectable Accounts Committee. There are 2,373 such accounts.	6,810,987	26,559,917	33,370,904
Uncollectable This category includes accounts that have been received and approved by the Departmental Uncollectable Accounts Committee and which are awaiting formal authority for deletion by the Minister or Treasury Board. There are 1,625 such accounts.	2,333,613	15,334,435	17,668,048
	35,767,438	78,453,027	114,220,465

The categories of accounts noted above were revised during 1983-84 to better reflect the probabilities of collection. The major changes were the inclusion of disputed and appealed accounts and the removal of receiverships from the Active accounts. The approximate effect was to increase the Active accounts by $14,000,000.

Notes to statement of accounts receivable—*Concluded*

NOTE C—NATIONAL REVENUE—TAXATION

The total receivables amount to $3,308,896,110 and consist of 1,093,075 accounts:

	Collectable[1]		Uncollectable[2]		Total	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
By classification:						
Income tax—						
Individuals	864,627	1,595,361,984	12,528	125,567,692	877,155	1,720,929,676
Deductions at source	113,273	289,922,764	9,677	103,780,075	122,950	393,702,839
Miscellaneous	4,696	15,790,596	912	1,029,857	5,608	16,820,453
Deferred tax[3]	815	1,359,450			815	1,359,450
Corporations	80,287	1,037,755,571	2,400	66,738,815	82,687	1,104,494,386
Non-resident	3,286	64,508,051	89	1,957,873	3,375	66,465,924
Petroleum and gas	219	4,896,703			219	4,896,703
Resource royalty	13	45,746			13	45,746
Sundry (non-tax)	246	178,771	7	2,162	253	180,933
Total[4]	1,067,462	3,009,819,636	25,613	299,076,474	1,093,075	3,308,896,110

[1] An amount of $295,453,530 representing accounts receivable from corporations and individuals in bankruptcy or in receivership is included herein, since the department has filed claims against their assets.

[2] An amount of $158,899,504 representing 6,783 uncollectables for the fiscal years 1980-81, 1981-82, 1982-83 and 1983-84 to be deleted from the accounts is included since Parliamentary approval to delete these debts has not been granted.

[3] Under Section 13 of the Income War Tax Act 1943-44, c.14, taxes which were assessed need not be paid until death of the taxpayer.

[4] Funds are remitted by taxpayers without the provision of specific taxpayer identification. These funds, therefore, are placed in suspense accounts. Since assessed taxes form a part of these accounts, the accounts receivable are overstated by an amount which is not determinable. The total amount of these suspense accounts as at March 31, 1984 is $17,499,030 consisting of 17,166 accounts.

(in thousands of dollars)

	Number of accounts	Amount
BY COLLECTION STATUS		
Current assessments:		
Assessed since January 1, 1984	208,394	493,281
Deferred tax[1]	815	1,359
Non-current assessments:		
Assessed in prior years		
Segregated uncollectable[2]	25,581	298,401
Bankrupts and receiverships	26,414	273,095
Under appeal	3,725	445,078
Others:		
(a) Under arrangement	34,621	133,739
(b) Under definitive action	27,695	323,585
(c) Not under definitive action	176,401	1,210,944
(d) Minor balance	589,176	129,233
(e) Sundry—Non-tax revenue	253	181
Total[3]	1,093,075	3,308,896

[1] Under Section 13 of the Income War Tax Act 1943-44, c. 14, taxes which were assessed need not be paid until the death of the taxpayer.

[2] An amount of $158,899,504 representing 6,783 uncollectables to be deleted from the accounts is included since Parliamentary approval to delete these debts has not been granted.

[3] Funds are remitted by taxpayers without the provision of specific taxpayer identification. These funds, therefore, are placed in suspense accounts. Since assessed taxes form a part of these accounts, the accounts receivable are overstated by an amount which is not determinable. The total amount of these suspense accounts as at March 31, 1984 is $17,499,030 consisting of 17,166 accounts.

NOTE D—PUBLIC WORKS

Under the heading of 1984 previous years collectable, are included the following deferred accounts:

	$
Electric Reduction Company of Canada Ltd	1,869,860
Gulf Oil Canada Ltd	3,917,451
	5,787,311

Deletions from accounts receivable during 1983-84

Department and agency	Number of items	Amount	Authority
		$	
AGRICULTURE	42	345,485	Bankruptcy Act
COMMUNICATIONS—			
National Film Board	17	6,554	Sec 18, Financial Administration Act
National Library	21	1,502	Sec 18, Financial Administration Act
ECONOMIC AND REGIONAL DEVELOPMENT—			
Northern Pipeline Agency	1	43	Sec 18, Financial Administration Act
EMPLOYMENT AND IMMIGRATION—			
Canada Employment and Immigration Commission	3,400	271,133	Sec 18, Financial Administration Act
ENERGY, MINES AND RESOURCES	32	3,391	Sec 18, Financial Administration Act
ENVIRONMENT	77	12,128	Sec 18, Financial Administration Act
FINANCE—			
Auditor General	2	48	Sec 18, Financial Administration Act
FISHERIES AND OCEANS	626	29,742	Sec 18, Financial Administration Act
LABOUR	1	172	Sec 18, Financial Administration Act
NATIONAL DEFENCE	312	34,333	Sec 18, Financial Administration Act
NATIONAL HEALTH AND WELFARE	1,009	152,773	Sec 18, Financial Administration Act
	29,438	7,228,453(1)	Sec 22(3), Old Age Security Act
NATIONAL REVENUE—			
Customs and Excise(4)	40	208,718	Bankruptcy Act
Taxation	8,944	11,097,323(2)	Sec 18, Financial Administration Act
	10,923	47,772,091(3)	Bankruptcy Act
PUBLIC WORKS	12	7,007	Sec 18, Financial Administration Act
SOLICITOR GENERAL—			
Department	1	242	Sec 18, Financial Administration Act
Royal Canadian Mounted Police	19	11,404	Sec 18, Financial Administration Act
TRANSPORT	640	18,928	Sec 18, Financial Administration Act
VETERANS AFFAIRS	1,079	373,433	Sec 18, Financial Administration Act
	5,571	3,645,000(1)	Sec 19(2), War Veterans Allowance Act
	62,207	71,219,903	

(1) Deletion results from remissions made under the respective act.

(2) Of this total, $375,492 is recoverable from Canada Pension Plan.

(3) An amount of $50,490,083 (1984) is not shown in this statement. This amount represents 2,219 accounts of $5,000 and over for which Parliamentary authority to delete has not been received.

(4) During the year, a further 1,235 accounts totalling $8,122,397 were approved for deletion by the department. Treasury Board has not yet established the method by which the authority for deletion of these accounts can be obtained. These accounts are in addition to the 390 accounts totalling $9,545,651 that were approved for deletion by the department from 1980-81 to 1982-83. They are all in excess of $5,000.

SECTION 31

1983-84
PUBLIC ACCOUNTS

Professional and Special Services

CONTENTS

	Page
Agriculture	31.4
Communications	31.7
Consumer and Corporate Affairs	31.11
Economic and Regional Development	31.12
Employment and Immigration	31.13
Energy, Mines and Resources	31.17
Environment	31.21
External Affairs	31.25
Finance	31.27
Fisheries and Oceans	31.29
Governor General	31.31
Indian Affairs and Northern Development	31.31
Justice	31.35
Labour	31.37
National Defence	31.38
National Health and Welfare	31.41
National Revenue	31.45
Parliament	31.46
Privy Council	31.47
Public Works	31.50
Regional Industrial Expansion	31.55
Science and Technology	31.57
Secretary of State	31.60
Social Development	31.63
Solicitor General	31.64
Supply and Services	31.67
Transport	31.70
Treasury Board	31.77
Veterans Affairs	31.78

PROFESSIONAL AND SPECIAL SERVICES

The following statement presents a summary of professional and special services by department and main classification for the year ended March 31, 1984. This section also presents, for each program, the total amount spent for each classification of services together with a detailed listing of (a) individual payments of $50,000 or over; or (b) the aggregate of all payments to one individual or one organization that totals $50,000 or over.

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES BY MAIN CLASSIFICATION FOR THE YEAR ENDED MARCH 31, 1984

Department	Accounting services	Engineering services	Health and welfare services	Legal services	Protection services
	$	$	$	$	$
Agriculture	988,172	663,346	4,575	67,687	688,332
Communications	563,027	7,845,808	315	262,424	3,012,648
Consumer and Corporate Affairs	44,567		35	2,366,271	103,728
Economic and Regional Development	76,420	3,000		9,395	205,301
Employment and Immigration	33,475,787	728,383	4,634,925	689,819	3,366,648
Energy, Mines and Resources	1,392,921	3,251,737	23,070	568,879	1,499,957
Environment	954,352	16,849,198	100,913	514,116	2,515,986
External Affairs	316,363	3,760,376	38,221	1,040,752	8,197,088
Finance	6,605,641			202,923	499,837
Fisheries and Oceans	669,657	3,070,912	65,435	1,345,616	1,634,417
Governor General					
Indian Affairs and Northern Development	3,312,210	10,491,650	50,693,402	1,371,525	3,735,263
Justice	48,909		8,332	1,452,862	600,307
Labour	154,978	1,343,416	15,839	306,358	114,064
National Defence	5,909	38,819,109	16,256,154	346,949	24,347,604
National Health and Welfare	1,888,523		38,590,784	6,248,857	933,659
National Revenue	50,027	198,800	185,562	1,026,506	3,913,795
Parliament	127,965			68,208	28,155
Privy Council	136,145			388,993	570,313
Public Works	136,095	66,951,531	7,062	1,177,038	10,124,993
Regional Industrial Expansion	4,264,367	39,415	130	424,695	472,117
Science and Technology	194,213	5,641,340	9,027	183	997,406
Secretary of State	302,160		101,017	18,984	383,417
Social Development					3,777
Solicitor General	206,736	165,367	35,745,184	1,045,226	13,247,019
Supply and Services	2,124,836	337,032		174,017	1,900,236
Transport	1,160,884	16,208,940	593,626	1,296,365	28,994,832
Treasury Board	8,480				
Veterans Affairs			103,969,684	27,002	1,016,716
Total	59,209,344	176,369,360	251,043,292	22,441,650	113,107,615

Scientific services	Training and educational services Non-Public servants	Public servants	Other professional services	Other services	Total
$	$	$	$	$	$
1,000,731	3,384	1,136,335	15,470,797	18,873,401	38,896,760
4,966,412	64,361	1,242,533	25,660,672	28,552,110	72,170,310
10,453,421	19,493	372,206	4,000,315	5,411,573	22,771,609
20,000		124,806	1,764,268	912,441	3,115,631
	521,763,556	1,150,510	9,798,787	13,825,641	589,434,056
26,027,405	647,883	3,119,812	29,914,966	39,256,534	105,703,164
26,482,631	154,995	1,739,822	8,470,583	36,398,540	94,181,136
	778,535	1,879,309	10,375,635	24,797,802	51,184,081
	296,542	579,082	4,978,190	5,708,460	18,870,675
16,848,556	160,249	901,034	19,176,729	27,482,180	71,354,785
		11,867	5,011	250,664	267,542
1,705,577	100,943,477	1,089,005	13,854,090	20,470,101	207,666,300
		910,112	7,694,347	8,254,388	18,969,257
		261,209	956,167	7,027,968	10,179,999
1,634,486	57,511,695	14,590,754	28,954,439	120,018,595	302,485,694
5,467,559	821	1,664,849	3,826,977	12,681,983	71,304,012
7,805		2,144,779	2,175,573	15,410,032	25,112,879
		420,467	2,659,486	1,938,297	5,242,578
		237,610	6,089,093	3,733,059	11,155,213
1,877,074		802,405	6,362,404	52,612,806	140,051,408
57,142	1,269	748,263	10,229,230	18,284,241	34,520,869
1,133,793	30,977	251,656	31,971,386	13,500,980	53,730,961
		2,860,475	15,324,192	14,594,000	33,584,245
	816	41,755	256,043	209,368	511,759
418,560	7,145,976	2,304,656	14,621,167	38,639,819	113,539,710
14,997,858	114,862	2,176,921	11,566,575	49,227,922	82,620,259
794,561	319,261	4,830,888	11,955,273	138,612,819	204,767,449
		344,633	2,632,955	5,468,795	8,454,863
		543,913	2,342,059	6,618,075	114,517,449
113,893,571	689,958,152	48,481,666	303,087,409	728,772,594	2,506,364,653

AGRICULTURE $38,896,760

Department $36,544,216

ADMINISTRATION PROGRAM $4,600,125

Accounting Services $179,038

Accounting and audit services—Audit Services Bureau, DSS (Services) $101,768

Accounting services, except Audit Services Bureau $77,270

Engineering Services $4,540

Architectural services $2,500

Engineering consultants (other) $2,040

Health and Welfare Services $50

Other health services, not elsewhere specified $50

Protection Services $114,948

Protection services—Other (Corps of Commissionaires, etc.) $114,948—Canadian Corps of Commissionaires Ottawa Ont $67,338.

Training and Educational Services—Non-Public Servants $1,700

Teachers and instructors on contract $1,700

Training and Educational Services—Public Servants $426,247

Purchase of training packages and courses $8,260

Staff development and training—Public Service Commission $74,632

Training consultants $22,818

Training of public servants—Other, including seminars $172,541

Tuition fees and costs of attending courses not elsewhere specified $147,996—Government of Canada—Supply and Services Canada Ottawa Ont $60,218.

Other Professional Services $969,096

E D P consultants $449,932—Ourscan Group Inc Ottawa Ont $64,354, Quantum Information Resources Ltd Ottawa Ont $94,090.

Management consultants, except Bureau of Management Consulting $222,576

Management consulting services—Bureau of Management Consulting, DSS (Services) $62,243

Professional services not elsewhere specified $234,345

Other Services $2,904,506

Contract administration—DSS (Supply) service charges $317,131

E D P services, and purchase of computer sofware, except those purchased from other departments or programs $1,758,494—Comshare Ltd Rexdale Ont $429,873, Datacrown Incorporated Willowdale Ont $497,572, GEAC Canada Ltd Markham Ont $97,350.

E D P services—Other departments or programs $159,415

Hospitality $50,211

Laundry, dry cleaning, and related services $75

Membership fees $1,278

Non-professional personal service contracts, not elsewhere specified $2,466

Photography services except motion pictures $23,596

Storage and warehousing, excluding charges from DSS (Supply) $1,214

Temporary help services $210,606

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $379,717

Other business services, not elsewhere specified, purchased from other government departments or programs $303

AGRI-FOOD DEVELOPMENT PROGRAM $18,753,576

Accounting Services $220,291

Accounting and audit services—Audit Services Bureau, DSS (Services) $125,270

Accounting Services, except Audit Services Bureau $95,021

Engineering Services $583,889

Architectural services $62,425

Engineering consultants (construction) $205,330

Engineering consultants (other) $196,811—Province of New Brunswick Fredericton NB $54,440.

Engineering services, not elsewhere specified $119,323

Health and Welfare Services $588

Other health services, not elsewhere specified $588

Legal Services $4,999

Protection Services $507,607

Protection services—Other (Corps of Commissionaires, etc.) $507,607—Canadian Corps of Commissionaires Halifax NS $51,440, St John NB $73,186, Montreal Que $58,843, Winnipeg Man $30,530, Regina Sask $24,360, Calgary Alta $128,674, Pinkerton's of Canada Ltd Ottawa Ont $55,839.

Scientific Services $834,233

Scientific consultants $170,376—Mac-Mar Farms Ltd Beaverton Ont $50,000.

Scientific services, excluding consultants $663,857—Government of Canada—National Research Council Ottawa Ont $83,792.

Training and Educational Services—Non-Public Servants $786

Adult occupational training $300

Education: elementary, secondary, and special (including vocational) $441

Education: university and college $45

Training and Educational Services—Public Servants $442,731

Purchase of training packages and courses $5,263

Staff development and training—Public Service Commission $112,988

Training consultants $16,669

Training of public servants—Other, including seminars $86,810

Tuition fees and costs of attending courses not elsewhere specified $221,001

Other Professional Services $11,746,329

E D P consultants $275,665—Price Waterhouse Associates Toronto Ont $161,901.

Management consultants, except Bureau of Management Consulting $682,839—Kurt Klein Lethbridge Alta $87,108, Price Waterhouse Associates Halifax NS $90,523.

AGRICULTURE—*Continued*

Research contracts $9,834,139—Banque Federale de Developpement Montreal Que $113,686, BC Fruit Growers Kelowna BC $60,286, Bernier Richard et Assoc Montreal Que $60,683, Bright's and Co Niagara Falls Ont $65,836, Canadian Canners Ltd Burlington Ont $56,658, Canviro Consultants Ltd Kitchener Ont $281,212, Centre de Recherche Ste-Foy Que $123,402, Corby Distilleries Ltd Montreal Que $60,025, Deloitte Haskins & Sells Assoc Ottawa Ont $79,708, Ecole Polytechnique de Montreal Montreal Que $60,734, Forintek Can Corp Ottawa Ont $143,059, Government of Canada—Supply and Services Canada $58,514, Institut Armand Frappier Laval-des-Rapides Que $73,371, Intertech Engineering Corp Toronto Ont $60,301, Jacques Whitford and Associates Halifax NS $95,409, Jensen Engineering Ltd Olds Alta $65,486, Laboratoire Elite Ltee Montreal Que $57,210, Lady Davis Medical Montreal Que $56,635, Longwoods Research Group Toronto Ont $56,250, MacLaren Engineering Planners London Ont $102,943, Magic Pantry Foods Incorp Hamilton Ont $54,889, Mayer and Poer Crop Inc Winnipeg Man $53,850, Nova Scotia Research Foundation Dartmouth NS $55,093, Ontario Research Foundation Mississauga Ont $560,344, POS Pilot Plant Corp Saskatoon Sask $89,213, Roche Assoc Ltee Ste-Foy Que $125,215, Saskatchewan Research Council Saskatoon Sask $137,195, SBS Recherche Montmagny Que $67,065, Technical University of Nova Scotia Halifax NS $101,790, TES Ltd Ottawa Ont $109,999, Trust General Quebec Que $270,992, Universities of: Alberta Edmonton Alta $136,128, British Columbia Vancouver BC $608,762, Carleton Ottawa Ont $97,432, Guelph Guelph Ont $531,891, Laval Quebec Que $181,545, Manitoba Winnipeg Man $280,818, McGill Montreal Que $335,890, Montreal Montreal Que $74,640, New Brunswick Fredericton NB $120,655, Ottawa Ottawa Ont $192,939, Quebec à Chicoutimi Chicoutimi Que $188,911, Queen's Kingston Ont $52,932, Saskatchewan Saskatoon Sask $408,546, Toronto Toronto Ont $97,570, Waterloo Waterloo Ont $113,153, Western Ontario London Ont $206,127, Urgel Delisle et Associes St-Charles-sur-Richelieu Que $65,365, St Hyacinthe Que $102,819, 474706 Ontario Ltd Waterford Ont $125,440.

Professional services, not elsewhere specified $953,686—Government of Canada—Farm Credit Corporation Ottawa Ont $78,000, Statistics Ottawa Ont $99,906, Ron Pulsifer Public Relations Kentville NS $62,858, Société de crédit agricole Quebec Que $110,190.

Other Services $4,412,123

Contract administration—DSS (Supply) service charges $1,316,300

Contracted building cleaning $580,342—Janitorial Services Swift Current Sask $69,300, Valley Cleaning Kentville NS $50,141.

E D P services, and purchase of computer software, except those purchased from other departments or programs $324,398—Sask Comp Regina Sask $89,962.

E D P services—Other departments or programs $22,395

Hospitality $186,977

Laundry, dry cleaning, and related services $68,807

Membership fees $15,645

Non-professional personal service contracts, not elsewhere specified $470,657—Ontario Dairy Herd Improvement Corp Toronto Ont $72,962, University McGill Montreal Que $93,111.

Other real estate services (management, appraisal, etc.) $40,000

Photography services except motion pictures $15,491

Storage and warehousing, excluding charges from DSS (Supply) $91,625

Temporary help services $292,890—Bradson Personnel Services Inc Ottawa Ont $67,242.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $771,246—Government of Canada—Energy, Mines and Resources Ottawa Ont $57,158, Ontario Dairy Herd Improvement Corp Toronto Ont $112,032.

Other business services, not elsewhere specified, purchased from other government departments or programs $15,350

AGRI-FOOD REGULATION AND INSPECTION PROGRAM $4,896,045

Accounting Services $276,271

Accounting services, except Audit Services Bureau $276,271

Engineering Services $62,057

Architectural services $10,282

Engineering consultants (construction) $34,370

Engineering consultants (other) $17,405

Health and Welfare Services $3,893

Other health services, not elsewhere specified $3,893

Legal Services $38,677

Protection Services $65,777

Protection services—Other (Corps of Commissionaires, etc.) $65,777

Scientific Services $157,185

Scientific consultants $84,570

Scientific services, excluding consultants $72,615

Training and Educational Services—Non-Public Servants $898

Education: elementary, secondary, and special (including vocational) $178

Teachers and instructors on contract $720

Training and Educational Services—Public Servants $211,515

Purchase of training packages and courses $4,279

Staff development and training—Public Service Commission $46,380

Training consultants $14,464

Training of public servants—Other, including seminars $25,072

Tuition fees and costs of attending courses not elsewhere specified $121,320

Other Professional Services $654,038

E D P consultants $223,507—DMR and Associates Ottawa Ont $184,740.

Management consultants, except Bureau of Management Consulting $34,167

Management consulting services—Bureau of Management Consulting, DSS (Services) $1,818

Research contracts $198,696

Professional services not elsewhere specified $195,850

Other Services $3,425,734

Contract administration—DSS (Supply) service charges $358,322

Contracted building cleaning $65,857

AGRICULTURE—*Continued*

E D P services, and purchase of computer software, except those purchased from other departments or programs $146,281—Comshare Ltd Rexdale Ont $75,114.

Hospitality $20,761

Laundry, dry cleaning, and related services $724,286—Canadian Linen Supply: Calgary Alta $1,451, Edmonton Alta $26,432, Lethbridge Alta $1,972, Regina Sask $13,538, Saskatoon Sask $31,943, Winnipeg Man $359, Leader Linen Supply Ltd Toronto Ont $77,911, Western Linen Supply: Calgary Alta $57,235, Edmonton Alta $12,525.

Membership fees $7,551

Non-professional personal service contracts, not elsewhere specified $433,838

Photography services except motion pictures $18,107

Storage and warehousing, excluding charges from DSS (Supply) $8,567

Temporary help services $225,132

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $1,412,668—Ontario Livestock Exchange Ltd Waterloo Ont $50,036, Saskatchewan Wheat Pool: Kindersley Sask $2,797, Lloydminster Sask $7,160, Moose Jaw Sask $4,930, Moosomin Sask $3,070, North Battleford Sask $5,651, Regina Sask $9,044, Swift Current Sask $18,958, Yorkton Sask $8,811, United Co-operatives of Ontario Toronto Ont $82,183.

Other business services, not elsewhere specified, purchased from other government departments or programs $4,364

AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND $8,144,894

Training and Educational Services—Public Servants $2,735

Staff development and training—Public Service Commission $2,000

Training of public servants—Other, including seminars $735

Other Professional Services $256,146

Research contracts $254,318—Can Test Ltd Vancouver BC $83,242, Lynn and Johnston Ltd Montreal Que $59,894, Mann Testing Ltd Toronto Ont $111,182.

Professional services not elsewhere specified $1,828

Other Services $7,886,013

Contract administration—DSS (Supply) service charges $27,131

Contracted building cleaning $2,600

E D P services, and purchase of computer software, except those purchased from other departments or programs $31,240

Hospitality $3,964

Membership fees $2,699

Photography services except motion pictures $780,446—Mendelson Films Ltd Toronto Ont $501,087, Thompson Bros Ltd Charlottetown PEI $279,359.

Temporary help services $1,934

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $7,035,999—Drug control services $3,854,445—Can Test Ltd Vancouver BC $964,048, Mann Testing Ltd Toronto Ont $952,116, Lynn and Johnston Ltd Montreal Que $1,036,904, Racing Associations $901,377; race patrol services $3,175,434—Mendelson Films Ltd Toronto Ont $2,450,311, Photo Lambert Ltd Pointe aux Trembles Que $725,123; other services $6,120.

CANADIAN GRAIN COMMISSION PROGRAM $149,576

Accounting Services $4

Accounting services, except Audit Services Bureau $4

Health and Welfare Services $44

Other health services, not elsewhere specified $44

Scientific Services $9,335

Scientific services, excluding consultants $9,335

Training and Educational Services—Public Servants $33,698

Staff development and training—Public Service Commission $923

Training consultants $136

Training of public servants—Other, including seminars $5,563

Tuition fees and costs of attending courses not elsewhere specified $27,076

Other Professional Services $30,522

Management consultants, except Bureau of Management Consulting $17,050

Professional services not elsewhere specified $13,472

Other Services $75,973

Contract administration—DSS (Supply) service charges $42,504

Contracted building cleaning $3,822

E D P services, and purchase of computer software, except those purchased from other departments or programs $3,710

E D P services—Other departments or programs $26

Hospitality $4,714

Laundry, dry cleaning, and related services $3,064

Membership fees $2,496

Non-professional personal service contracts, not elsewhere specified $112

Photography services except motion pictures $1,629

Storage and warehousing, excluding charges from DSS (Supply) $2,915

Temporary help services $1,965

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $8,383

Other business services, not elsewhere specified, purchased from other government departments or programs $633

Canadian Dairy Commission $2,260,836

Accounting Services $291,405

Accounting and audit services—Audit Services Bureau, DSS (Services) $76,208

Accounting services, except Audit Services Bureau $215,197—Robert Beaudoin Montreal Que $115,410.

AGRICULTURE—*Concluded*

Engineering Services $12,860

Architectural services $12,860

Legal Services $17,463

Scientific Services ($22)

Scientific services, excluding consultants ($22)

Training and Educational Services—Public Servants $17,488

Staff development and training—Public Service Commission $780

Training consultants $3,958

Training of public servants—Other, including seminars $2,740

Tuition fees and costs of attending courses not elsewhere specified $10,010

Other Professional Services $1,772,541

Management consultants, except Bureau of Management Consulting $196,080—Touche Ross & Partners Ottawa Ont $159,458.

Research contracts $1,544,027—Cooperative Federee de Quebec Montreal Que $51,230, Currie Coopers and Lybrand Toronto Ont $109,400, Dairy Bureau of Canada Toronto Ont $195,618, Federation des Producteurs de Lait du Quebec Longueuil Que $184,534, Lovell & Christmas (Canada) Inc Montreal Que $52,199, Ontario Milk Marketing Board Toronto Ont $131,919, Universities of: British Columbia Vancouver BC $216,166, Laval Quebec Que $94,839, Saskatchewan Saskatoon Sask $55,097.

Professional services not elsewhere specified $32,434

Other Services $149,101

Contract administration—DSS (Supply) service charges $57,040

E D P services—Other departments or programs $38,698

Hospitality $13,789

Laundry, dry cleaning, and related services $46

Membership fees $166

Temporary help services $23,033

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $14,663

Other business services, not elsewhere specified, purchased from other government departments or programs $1,666

Canadian Livestock Feed Board $51,545

Accounting Services $21,163

Accounting services, except Audit Services Bureau $21,163

Training and Educational Services—Public Servants $1,921

Training of public servants—Other, including seminars $1,921

Other Professional Services $10,000

Management consultants, except Bureau of Management Consulting $10,000

Other Services $18,461

Contract administration—DSS (Supply) service charges $28

E D P services, and purchase of computer software, except those purchased from other departments or programs $2,491

Hospitality $6,628

Membership fees $1,238

Temporary help services $626

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $7,450

Canagrex $40,163

Legal Services $6,548

Other Professional Services $32,125

Professional services not elsewhere specified $32,125

Other Services $1,490

Contract administration—DSS (Supply) service charges $523

Temporary help services $967

COMMUNICATIONS $72,170,310

Department $39,626,017

COMMUNICATIONS PROGRAM $36,730,331

Accounting Services $247,897

Accounting and audit services—Audit Services Bureau, DSS (Services) $221,397—Supply and Services Canada Ottawa Ont $165,932.

Accounting services, except Audit Services Bureau $26,500

Engineering Services $7,827,977

Engineering consultants (construction) $2,790,238—Microtel Pacific Research Ltd Burnaby BC $1,067,924, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $1,098,597.

Engineering consultants (other) $164,577

Engineering services, not elsewhere specified $4,873,162—Adga Ltd Ottawa Ont $286,126, European Space Agency Keplerlaan The Netherlands $73,418, Glenayre Electronics Ltd North Vancouver BC $290,158, Ian Martin Associates Ltd Toronto Ont $222,472, Intellitech Canada Ltd Ottawa Ont $85,155, Ottawa Mould Craft Ltd Ottawa Ont $371,783, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $2,555,248, Telesat Canada Ottawa Ont $209,767.

Health and Welfare Services $315

Other health services, not elsewhere specified $315

Legal Services $54,768

Protection Services $531,525

Protection services—Other (Corps of Commissionaires, etc.) $531,525—Canadian Corps of Commissionaires Ottawa Ont $493,920.

Scientific Services $4,950,167

Scientific consultants $4,180,635—Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $3,459,448.

Scientific services, excluding consultants $769,532—Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $83,013.

Training and Educational Services—Public Servants $459,166

Purchase of training packages and courses $1,770

Staff development and training—Public Service Commission $197,710—Public Service Commission of Canada Ottawa Ont $140,246.

Training of public servants—Other, including seminars $24,972

COMMUNICATIONS—*Continued*

Tuition fees and costs of attending courses not elsewhere specified $234,714

Other Professional Services $17,005,377

E D P consultants $544,447—Eidetic Systems Corporation Kanata Ont $55,200.

Management consultants, except Bureau of Management Consulting $3,481,580—Arthur Donner Consultants Inc Toronto Ont $57,944, CEGIR Inc Ottawa Ont $127,655, Ekos Research Associates Inc Ottawa Ont $80,660, The Genesys Group Ottawa Ont $140,351, Infomart Toronto Ont $129,530, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $65,638, Telesat Canada Ottawa Ont $418,738, Wescom Communications Studies and Research Ltd Vancouver BC $124,212, Woods Gordon Toronto Ont $419,736.

Management consulting services—Bureau of Management Consulting, DSS (Services) $2,340,451—Energy, Mines and Resources Ottawa Ont $222,000, OCRA Ottawa Ont $932,782.

Research contracts $8,036,315—Adga Ltd Ottawa Ont $322,408, CPER Management Consulting Inc Ottawa Ont $64,125, Carleton University Ottawa Ont $74,429, Com Div Ltd Cambridge Ont $133,818, Glenayre Electronics Ltd North Vancouver BC $290,158, Norpak Ltd Kanata Ont $130,803, Opto-Electronics Ltd Oakville Ont $77,392, Sed Systems Inc Saskatoon Sask $76,517, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $3,901,650, Université de Montréal Montreal Que $52,595.

Professional services not elsewhere specified $2,602,584—Boutros and Pratte Montreal Que $293,349, Canadian Broadcasting Corporation Ottawa Ont $1,200,000, Helmer Associates Ottawa Ont $90,000, MacDonald and Brisson Ottawa Ont $55,116, Telesat Canada Ottawa Ont $118,119.

Other Services $5,653,139

Contract adminstration—DSS (Supply) service charges $1,632,860—Supply and Services Canada Ottawa Ont $1,632,860.

Contracted building cleaning $215,911

E D P services, and purchase of computer software, except those purchased from other departments or programs $2,573,816—A1 Data Services Ltd Ottawa Ont $149,076, Canada Systems Group Ltd Ottawa Ont $1,037,393, Compact Software Inc Los Angeles Calif USA $60,435, Comshare Rexdale Ont $136,013.

E D P services—Other departments or programs $263,376 —Supply and Services Canada Ottawa Ont $61,669.

Hospitality $71,981

Laundry, dry cleaning, and related services $1,527

Membership fees $107,947

Non-professional personal service contracts, not elsewhere specified $87,747

Storage and warehousing, excluding charges from DSS (Supply) $2,854

Temporary help services $562,060—Quantum Management Montreal Que $158,977, Total Employment Services Toronto Ont $65,662.

Transfer of costs for professional and special services expenditures between appropriations $100,848—Charges from other appropriations $100,848.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $29,570

Other business services, not elsewhere specified, purchased from other government departments or programs $2,642

COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND $1,291,383

Engineering Services $230

Engineering services, not elsewhere specified $230

Training and Educational Services—Public Servants $63,688

Purchase of training packages and courses $221

Staff development and training—Public Service Commission $21,171

Training of public servants—Other, including seminars $4,975

Tuition fees and cost of attending courses not elsewhere specified $37,321

Other Professional Services $368,021

E D P consultants $124,781

Management consultants, except Bureau of Management Consulting $139,732—Plantel Montreal Que $114,383.

Management consulting services—Bureau of Management Consulting, DSS (Services) $3,400

Research contracts $29,885

Professional services not elsewhere specified $70,223

Other Services $859,444

Contract administration—DSS (Supply) service charges $69,140—Government of Canada—Department of Supply and Services Ottawa Ont $69,140.

E D P services, and purchase of computer software, except those purchased from other departments or programs $687,182—Cognos Incorporée Montreal Que $93,310, Datacrown Inc Willowdale Ont $284,148, IBM Canada Ltd Toronto Ont $199,698.

Hospitality $34

Membership fees $970

Non-professional personal service contracts, not elsewhere specified $600

Temporary help service $99,344

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $2,032

Other business services, not elsewhere specified, purchased from other government departments or programs $142

ARTS AND CULTURE PROGRAM $1,604,303

Accounting Services $23,925

Accounting services, except Audit Services Bureau $23,925

Legal Services $57,400

Training and Educational Services—Public Servants $12,252

Staff development and training—Public Service Commission $5,522

Training of public servants—Other, including seminars $205

Tuition fees and costs of attending courses not elsewhere specified $6,525

Other Professional Services $1,264,436

E D P consultants $1,500

COMMUNICATIONS—*Continued*

Management consultants, except Bureau of Management Consulting $709,152—Ekos Research Associates Ottawa Ont $80,655, William Robert Burritts Rapids Ont $50,695.

Management consulting services—Bureau of Mangement Consulting, DSS (Services) $55,573

Research contracts $36,455

Professional services not elsewhere specified $461,756—Woods Gordon Toronto Ont $88,250.

Other Services $246,290

Contract administration—DSS (Supply) service charges $28,770

E D P services, and purchase of computer software, except those purchased from other departments or programs $20,559

E D P services—Other departments or programs $53,651

Hospitality $19,598

Membership fees $778

Storage and warehousing, excluding charges from DSS (Supply) $1,182

Temporary help services $76,930

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $34,522

Other business services, not elsewhere specified, purchased from other government departments or programs $10,300

Canadian Radio-television and Telecommunications Commission $1,544,976

Legal Services $112,393

Protection Services $127,323

Protection services—Other (Corps of Commissionaires, etc.) $127,323—Canadian Corps of Commissionaires Ottawa Ont $127,323.

Training and Educational Services—Non-Public Servants $64,361

Education: university and college $64,361

Training and Educational Services—Public Servants $57,853

Staff development and training—Public Service Commission $36,614—Public Service Commission Ottawa Ont $36,614.

Training of public servants—Other, including seminars $21,239

Other Professional Services $363,369

E D P consultants $26,264

Management consultants, except Bureau of Management Consulting $240,168—John Doherty and Company Ottawa Ont $68,000.

Research contracts $96,937

Other Services $819,677

Contract administration—DSS (Supply) service charges $36,062

E D P services, and purchase of computer software, except those purchased from other departments or programs $290,916—Canada Systems Group Ltd Ottawa Ont $247,573.

Hospitality $22,287

Membership fees $112,065—B B M Bureau of Measurement Toronto Ont $84,000.

Non-professional personal service contracts, not elsewhere specified $173,614

Temporary help services $61,548

Warehousing services—Purchased fror [illegible] *SS (Supply) $3,920*

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $119,265

National Film Board $12,839,636

Accounting Services $5,025

Accounting services, except Audit Services Bureau $5,025

Legal Services $37,863

Protection Services $244,218

Protection services—Other (Corps of Commissionaires, etc.) $244,218—Canadian Corps of Commissionaires Montreal Que $244,218.

Training and Educational Services—Public Servants $64,670

Tuition fees and costs of attending courses not elsewhere specified $64,670

Other Professional Services $1,682,876

Management consultants, except Bureau of Management Consulting $138,000

Research contracts $8,282

Other professional services not elsewhere specified $1,536,594

Other Services $10,804,984

E D P services, and purchase of computer software, except those purchased from other departments or programs $84,747

Films and other visual material—Other $9,784,253—Sovinfilm Moscow URSS $80,636, AV Plus Inc Hull Que $130,126, Ad-Venture Sight & Sound Toronto Ont $53,382, Avantage Productions Inc Montreal Que $106,927, Bomi Videotape Productions Ottawa Ont $91,089, Carleton Productions Ltd Ottawa Ont $156,326, Chetwynd Films Ltd Toronto Ont $77,364, Communicado Associates Inc Ottawa Ont $87,438, Credo Group Ltd Winnipeg Man $147,096, Doomsday Studios Halifax NS $52,092, Educfilm Outremont Que $75,139, Frame 30 Productions Ltd Edmonton Alta $102,000, Hinds-Brian & Associates Limited Ottawa Ont $124,647, Hyde Park Film Productions Toronto Ont $115,511, Imax Systems Corporation Toronto Ont $450,000, International Psychomedia Vancouver BC $101,600, JPL Productions Inc Montreal Que $254,130, Lambert Lepage Labbe Inc Montreal Que $127,310, Lauron Productions Ltd Toronto Ont $312,261, Les Productions du Verseau Inc Montreal Que $60,699, Les Productions La Sterne Inc Montreal Que $155,000, McLean Associates Ltd Toronto Ont $125,992, Nielsen Ferns Toronto Ont $72,543, Roll Frame Film Productions Ottawa Ont $75,155, SDA Productions Ltée Montreal Que $243,077, Sky Works Toronto Ont $74,326, Sunrise Films Ltd Toronto Ont $88,245, Terry Cochrane Image Projection Ottawa Ont $59,608, The Interactive Communications Group Ottawa Ont $124,848, TV Ontario Toronto Ont $202,850, Via Le Monde Canada Inc Montreal Que $175,000, VTR Productions Limited Toronto Ont $127,936.

Hospitality $150,086

Membership fees $90,424

Photography services except motion pictures $649,626

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $45,848

COMMUNICATIONS—*Continued*

National Library $6,124,635

Accounting Services $30,000

Accounting and audit services—Audit Services Bureau, DSS (Services) $30,000

Training and Educational Services—Public Servants $167,907

Staff development and training—Public Service Commission $81,638—Public Service Commission Ottawa Ont $81,478.

Training of public servants—Other, including seminars $74,725

Tuition fees and costs of attending courses not elsewhere specified $11,544

Other Professional Services $1,368,280

E D P consultants $361,332—Canada Systems Group Mississauga Ont $171,516, Systems and Software Consultants Ottawa Ont $73,069.

Management consultants, except Bureau of Management Consulting $250

Research contracts $165,262—Cataloguers $57,153, designers $33,166, researchers $74,943.

Professional services not elsewhere specified $841,436—Canadian Institute for Historical Microreproduction Ottawa Ont $197,586, Computer Gateways Ottawa Ont $158,308, University of Toronto Toronto Ont $59,776.

Other Services $4,558,448

Contract administration—DSS (Supply) service charges $137,311

E D P services, and purchase of computer software, except those purchased from other departments or programs $253,679—Applied Data Research Willowdale Ont $80,118, Howarth and Smith Ltd Toronto Ont $101,850.

E D P services—Other departments or programs $3,345,566—National Research Council Ottawa Ont $3,329,966.

Hospitality $15,413

Membership fees $25,547

Temporary help services $94,893

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $384,062—Mi-Kal Syracuse NY $83,822, Smith Irwin & Conley Smiths Falls Ont $84,809.

Other business services, not elsewhere specified, purchased from other government departments or programs $301,977—Purchase of microfilm copies $195,057—Public Archives Ottawa Ont $195,057; other services $106,920.

National Museums of Canada $7,193,446

Accounting Services $39,596

Accounting and audit services—Audit Services Bureau, DSS (Services) $38,358

Accounting services, except Audit Services Bureau $1,238

Engineering Services $16,154

Architectural services $16,154

Protection Services $1,487,624

Protection services—Other (Corps of Commissionaires, etc.) $1,487,624—Canadian Corps of Commissionaires Ottawa Ont $514,077, National Protective Service Ottawa Ont $973,251.

Scientific Services $15,168

Scientific consultants $5,021

Scientific services, excluding consultants $10,147

Training and Educational Services—Public Servants $206,672

Training consultants $59,950

Tuition fees and costs of attending courses not elsewhere specified $146,722—Staff training $121,572—Public Service Commission Ottawa Ont $50,859; seminars and conferences $25,150.

Other Professional Services $2,024,664

E D P consultants $93,056—ULTRACOM Consulting System Ottawa Ont $53,000.

Management consultants, except Bureau of Management Consulting $362,173—Canadian Consulting Group Toronto Ont $87,000, Currie Coopers and Lybrand Ottawa Ont $85,750, Seagram Company Montreal Que $62,975.

Management consulting services—Bureau of Management Consulting, DSS (Services) $29,699

Research contracts $1,252,490—Les Recherches Arkhis Inc Quebec City Que $417,354, Museum of Northern British Columbia Vancouver BC $100,530.

Professional services not elsewhere specified $287,246—Advisory committee fees $20,983, curatoral services $121,705, lecture services $80,066, other real estate services (appraisals) $11,282, trustee fees $53,210.

Other Services $3,403,568

Contract administration—DSS (Supply) service charges $173,662—Supply and Services Hull Que $130,286.

E D P services, and purchase of computer software, except those purchased from other departments or programs $446,455—Sharon Professional Services Ltd Ottawa Ont $259,414.

E D P services—Other departments or programs $6,097

Films and other visual material—Other $52,558

Hospitality $75,802

Laundry, dry cleaning, and related services $8,995

Membership fees $45,906

Non-professional personal service contracts, not elsewhere specified $922,916—H L Goodwin Associates Ottawa Ont $454,534.

Photography services except motion pictures $185,577—Canadian Government Photo Centre Ottawa Ont $111,552, micro form services $1,241; other services $72,784.

Storage and warehousing, excluding charges from DSS (Supply) $415

Temporary help services $258,510

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $1,212,081—Book binding services $11,663, care and cleaning exhibits $78,141, cataloguing services $380,287, customs and brokerage fees $19,024, design and display services $131,684, fabrication services $66,405, guide services $89,576, insurance $25,827, maintenance services $52,482, restoration of display $103,173, restoration of works of art $102,421, other services $151,398.

Other business services, not elsewhere specified, purchased from other government departments or programs $14,594

COMMUNICATIONS—*Concluded*

Public Archives $4,292,882

Accounting Services $163,273

Accounting and audit services—Audit Services Bureau, DSS (Services) $163,273

Engineering Services $1,447

Engineering services, not elsewhere specified $1,447

Protection Services $613,888

Protection services—Other (Corps of Commissionaires, etc.) $613,888—Corps of Commissionaires Ottawa Ont $599,084.

Scientific Services $1,077

Scientific services, excluding consultants $1,077

Training and Educational Services—Public Servants $178,030

Purchase of training packages and courses $142

Staff development and training—Public Service Commission $98,873

Training of public servants—Other, including seminars $21,803

Tuition fees and costs of attending courses not elsewhere specified $57,212

Other Professional Services $1,372,807

E D P consultants $101,186—Infoman Inc Ottawa Ont $56,325.

Management consultants, except Bureau of Management Consulting $94,748

Management consulting services—Bureau of Management Consulting, DSS (Services) $103,881

Research contracts $96,722—Researchers $38,478, cataloguers $51,699, other services $6,545.

Professional services not elsewhere specified $976,270—Canadian Broadcasting Corp Ottawa Ont $150,846, Media Securité Montreal Que $91,161, National Film Board Ottawa Ont $75,300.

Other Services $1,962,360

Contract administration—DSS (Supply) service charges $309,368

Contracted building cleaning $2,512

E D P services, and purchase of computer software, except those purchased from other departments or programs $536,737—Comshare Rexdale Ont $157,608, First City Capital Ottawa Ont $172,680, Systemhouse Ottawa Ont $55,525, Canada System Group Ottawa Ont $144,988.

E D P services—Other departments or programs $422,996—Data processing services government $422,996—DSS/Audit Services Ottawa Ont $422,996.

Films and other visual material—Other $20,238

Hospitality $14,702

Laundry, dry cleaning, and related services $1,031

Membership fees $19,105

Non-professional personal service contracts, not elsewhere specified $144,423—Temporary help services $124,313, non-professional personal services contracts $20,110.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $461,278—Flower and display maintenance $463, insurance $1,067, custom broker charges $32,512; other business services not specified-non-government $427,236—Filmhouse Toronto Ont $110,162, ARC Industries Winnipeg Man $89,373.

Other business services, not elsewhere specified, purchased from other government departments or programs $29,970—Other business services not specified-government $29,970.

Social Sciences and Humanities Research Council $548,718

Accounting Services $53,311

Accounting and audit services—Audit Services Bureau, DSS (Services) $38,038

Accounting services, except Audit Services Bureau $15,273

Protection Services $8,070

Protection services—Other (Corps of Commissionaires, etc.) $8,070

Training and Educational Services—Public Servants $32,295

Purchase of training packages and courses $253

Staff development and training—Public Service Commission $6,765

Training consultants $1,550

Training of public servants—Other, including seminars $23,682

Tuition fees and costs of attending courses not elsewhere specified $45

Other Professional Services $210,842

E P D consultants $61,614

Research contracts $149,228—Program evaluation $149,228.

Other Services $244,200

Hospitality $8,290

Membership fees $830

Temporary help services $24,831

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $209,756

Other business services, not elsewhere specified, purchased from other government departments or programs $493

CONSUMER AND CORPORATE AFFAIRS $22,771,609

Department $22,443,022

Accounting Services $44,567

Accounting and audit services—Audit Services Bureau, DSS (Services) $35,459

Accounting services, except Audit Services Bureau $9,108

Health and Welfare Services $35

Welfare services $35

Legal Services $2,325,678

Legal services $2,325,678—Campbell Godfrey and Lewtas Toronto Ont $244,933, Gowling and Henderson Ottawa Ont $746,577, Lang Michener Cranston Farguharson and Wright Toronto Ont $195,727, McCaffrey and Company Calgary Alta $222,516.

CONSUMER AND CORPORATE AFFAIRS—*Concluded*

Protection Services $103,728

Protection services—Other (Corps of Commissionaires, etc.) $103,728—Canadian Corps of Commissionaires Ottawa Ont $63,186.

Scientific Services $10,453,421

Scientific services, excluding consultants $10,453,421—Acres Consulting Services Niagara Falls Ont $654,741, Air Quality Research International Inc Berkeley Calif USA $966,075, IEC Beak Analytical Services Mississauga Ont $64,587, Canada Mortgage and Housing Corp Ottawa Ont $4,492,905, Concord Scientific Corporation Downsview Ont $73,557, Didak Management Services Inc Ottawa Ont $684,118, Geortec Ltd St John's Nfld $534,588, BH Levelton and Associates Ltd Vancouver BC $140,493, Manitoba Department of Economic Development and Tourism Winnipeg Man $91,434, National Testing Laboratories Ltd Winnipeg Man $176,395, Martin O'Connell Consultants Ltd Toronto Ont $60,467, Ontario Research Foundation Mississauga Ont $103,203, The Proctor and Redfern Group Don Mills Ont $319,218, Technitrol Canada Ltd Pointe-Claire Que $650,301.

Training and Educational Services—Non-Public Servants $19,268

Education: elementary, secondary, and special (including vocational) $19,268

Training and Educational Services—Public Servants $368,726

Staff development and training—Public Service Commission $122,718—Public Service Commission Ottawa Ont $122,718.

Training of public servants—Other including seminars $47,658

Tuition fees and costs of attending courses not elsewhere specified $198,350

Other Professional Services $3,942,123

E D P consultants $122,930 — The Hospital Medical Records Institute Don Mills Ont $68,500.

Management consultants, except Bureau of Management Consulting $1,089,681—Indigo Software Ltd Richmond Ont $80,880, Ourscan Group Inc Ottawa Ont $66,775, Systemhouse Ltd Ottawa Ont $342,349, James F Whip Nepean Ont $58,124.

Management consulting services—Bureau of Management Consulting, DSS (Services) $42,471

Professional services not elsewhere specified $2,687,041—Canada Systems Group Ltd Ottawa Ont $226,464, Centre de Recherches Industrielles du Quebec Ste-Foy Que $65,625, Paul A Joncas Inc Montreal Que $61,833, Paramedia Engr Montreal Que $54,797, Province of Alberta Edmonton Alta $60,407, Province of British Columbia Universities Victoria BC $56,292, Province of New Brunswick Fredericton NB $50,920, RES Policy Research Ottawa Ont $50,800, Smith-Scott Consultants Ltd Dorval Que $71,685, Thomas Communications Halifax NS $92,888, Travel Times Smith Publishing Co Montreal Que $57,950.

Other Services $5,185,476

Contract administration—DSS (Supply) service charges $519,297 —DSS Ottawa Ont $519,297.

E D P services, and purchase of computer software, except those purchased from other departments or programs $1,679,424 — Canada Systems Group Ltd Ottawa Ont $1,122,659, CGS Multiple Access Division Don Mills Ont $52,908.

E D P services—Other departments or programs $97,018

Hospitality $70,715

Laundry, dry cleaning, and related services $6,750

Membership fees $51,063

Non-professional personal service contracts, not elsewhere specified $243

Photography services except motion pictures $7,002

Storage and warehousing, excluding charges from DSS (Supply) $7,506

Temporary help services $838,170—Bradson Personnel Services Inc Ottawa Ont $66,925, Comptempro Services Inc Ottawa Ont $73,372, Portage Personnel Ltd Hull Que $60,373, Selective Placements Ottawa Ltd Ottawa Ont $79,266, The 500 Selection Services (Ottawa) Ltd Ottawa Ont $83,323.

Transfer of costs for professional and special services expenditures between appropriations $17,470—Charges from other appropriations $17,470.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $1,889,535—Canadian Standards Association Rexdale Ont $239,214, Demand Research Consultants Inc Ottawa Ont $102,026.

Other business services, not elsewhere specified, purchased from other government departments or programs $1,283

Restrictive Trade Practices Commission $328,587

Legal Services $40,593

Training and Educational Services—Non-Public Servants $225

Education: elementary, secondary and special (including vocational) $225

Training and Educational Services—Public Servants $3,480

Training of public servants—Other, including seminars $95

Tuition fees and costs of attending courses not elsewhere specified $3,385

Other Professional Services $58,192

Management consultants, except Bureau of Management Consulting $1,550

Professional services not elsewhere specified $56,642

Other Services $226,097

Contract administration—DSS (Supply) service charges $724

Hospitality $21

Temporary help services $1,882

Transfer of costs for professional and special services expenditures between appropriations $204,980—Charges from other appropriations $204,980.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $17,569

Other business services, not elsewhere specified, purchased from other government departments or programs $921

ECONOMIC AND REGIONAL DEVELOPMENT $3,115,631

Ministry of State $2,884,123

Accounting Services $27,984

Accounting and audit services—Audit Services Bureau, DSS (Services) $27,984

ECONOMIC AND REGIONAL DEVELOPMENT—*Concluded*

Protection Services $205,301

Protection services—Other (Corps of Commissionaires, etc.) $205,301—Canadian Corps of Commissionaires Ottawa Ont $205,282.

Training and Educational Services—Public Servants $79,518

Staff development and training—Public Service Commission $17,618

Training of public servants—Other, including seminars $23,204

Tuition fees and costs of attending courses not elsewhere specified $38,696—Educational reimbursement $106, registration fees for conferences $38,590.

Other Professional Services $1,676,115

E D P consultants $5,378

Management consultants, except Bureau of Management Consulting $966,921—Acres Consulting Services Ltd Toronto Ont $155,800, Amtek Management Inc Ottawa Ont $150,477, Les Consultants BCPTA Inc Montreal Que $53,621, Fenco Engineers Inc Montreal Que $123,405, German Marine Inc Montreal Que $54,429, Montreal Engineering Montreal Que $89,108, SNC Inc Montreal Que $107,824.

Management consulting services—Bureau of Management Consulting, DSS (Services) $307,632

Professional services not elsewhere specified $396,184 —Professional services contracts $396,184—G Beatty Calgary Alta $87,945.

Other Services $895,205

Contract administration—DSS (Supply) service charges $108,582

E D P services, and purchase of computer software, except those purchased from other departments or programs $26,211

Hospitality $55,537

Membership fees $4,222

Temporary help services $585,113—Barbara Personnel Inc Ottawa Ont $109,342, Kelly Services Ltd Ottawa Ont $89,772, Victor Temporary Services Ltd Ottawa Ont $123,641.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $106,698

Other business services, not elsewhere specified, purchased from other government departments or programs $8,842

Northern Pipeline Agency $231,508

Accounting Services $48,436

Accounting services, except Audit Services Bureau $48,436

Engineering Services $3,000

Engineering consultants (other) $3,000

Legal Services $9,395

Scientific Services $20,000

Scientific consultants $20,000

Training and Educational Services—Public Servants $45,288

Purchase of training packages and courses $36,850

Training of public servants—Other, including seminars $6,837—Seminar and conference registration fees $6,837.

Tuition fees and costs of attending courses not elsewhere specified $1,601—Reimbursement to employees for course attendance $1,601.

Other Professional Services $88,153

Management consultants, except Bureau of Management Consulting $14,169

Professional services not elsewhere specified $73,984—Personal service contracts $68,959, advisory councils $5,025.

Other Services $17,236

Contract administration—DSS (Supply) service charges $2,585

Hospitality $7,294

Membership fees $959

Non-professional personal service contracts, not elsewhere specified $225

Photography services except motion pictures $1,176

Temporary help services $358

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $3,195—Press and reporting services $268, translation services $1,727, other services $1,200.

Other business services, not elsewhere specified, purchased from other government departments or programs $1,444—Automobile insurance $939, credit cards $64, directory listing services $370, fleet management $23, signage $48.

EMPLOYMENT AND IMMIGRATION $589,434,056

Department $3,034,967

DEPARTMENTAL ADMINISTRATION PROGRAM $3,034,967

Protection Services $24

Protection services—Other (Corps of Commissionaires, etc.) $24

Training and Educational Services—Public Servants $61,577

Purchase of training packages and courses $33,460

Staff development and training—Public Service Commission $25,852

Training of public servants—Other, including seminars $2,015

Tuition fees and costs of attending courses not elsewhere specified $250

Other Professional Services $1,428,769

E D P consultants $85,150—Nortak Software Ltd Ottawa Ont $85,022.

Management consultants, except Bureau of Management Consulting $956,841—Canadian Public Affairs Group Vancouver BC $91,623, Goldfarb Consultant Willowdale Ont $60,000, Team Enterprises Ltd Winnipeg Man $57,992, University of Toronto Toronto Ont $71,555.

Management consulting services—Bureau of Management Consulting, DSS (Services) $59,781

Research contracts $85,447

Professional services not elsewhere specified $241,550—Artwork and design $5,400, audio visual services $16,690, communication

EMPLOYMENT AND IMMIGRATION—*Continued*

services $16,588, graphic design $5,226, honorarium $7,489, language training $1,838, NEED services $23,667, technician services $10,141, Treasury Board of Canada Ottawa Ont $117,560, typesetting services $1,601, writing, editing and proofreading $21,905, youth services $12,719, other services $726.

Other Services $1,544,597

Contract administration—DSS (Supply) service charges $10,182

E D P services, and purchase of computer software, except those purchased from other departments or programs $1,053,680—IP Sharp Associates Limited Toronto Ont $124,466, L'Industrielle Services Techniques Inc Montreal Que $708,847, Nortak Software Ltd Ottawa Ont $127,816.

E D P services—Other departments or programs $84,340—Computer and digital printing $1,330, Statistics Canada Ottawa Ont $82,892, other services $118.

Films and other visual material (National Film Board Revolving Fund) $797

Films and other visual material—Other $9,208

Hospitality $85,179

Laundry, dry cleaning, and related services $605

Membership fees $19,332

Photography services except motion pictures $25,674

Temporary help services $199,816—Portage Personnel Ltee Hull Que $99,727, Victor Temporary Services Ottawa Ont $61,495.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $55,779—Press clipping services $51,632, registration fees, conferences (excluding training and educational conferences) $2,440, general industrial help $34, other services $1,673.

Other business services, not elsewhere specified, purchased from other government departments or programs $5—Interpreters and translators $5.

Canada Employment and Immigration Commission $586,301,273

ADMINISTRATION PROGRAM $17,480,382

Accounting Services $8,855,223

Accounting and audit services—Audit Services Bureau, DSS (Services) $8,855,223—Audit Services Bureau Hull Que $473,991, Audit Services Bureau DSS Montreal Que $67,161, Supply and Services Canada Hull Que $8,103,260.

Engineering Services $728,383

Engineering services, not elsewhere specified $728,383—Supply and Services Canada Hull Que $728,383.

Health and Welfare Services $527

Other health services, not elsewhere specified $527

Legal Services $4,800

Protection Services $1,103,892

Protection services—Other (Corps of Commissionaires, etc.) $1,103,892—Canadian Corps of Commissionaires Saint-John NB $125,967, Canadian Corps of Commissionaires Ottawa Ont $816,478, Corps canadien des commissionnaires Montreal Que $160,251.

Training and Educational Services—Public Servants $635,911

Purchase of training packages and courses $231,304

Staff development and training—Public Service Commission $369,405

Training consultants $10,400—Communication workshop $10,400.

Training of public servants—Other, including seminars $20,981—Computer training $650, CGA Association of Manitoba $1,450, CGA Association of Ontario $195, professional development conferences and seminars $14,798, other services $3,888.

Tuition fees and and costs of attending courses not elsewhere specified $3,821—Reimbursement of educational and professional fees $240, reimbursement of tuition fees $1,678, other services $1,903.

Other Professional Services $2,028,787

E D P consultants $255,343—Nortak Software Ltd Ottawa Ont $53,189.

Management consultants, except Bureau of Management Consulting $257,589—Public Works Canada Ottawa Ont $82,274.

Management consulting services—Bureau of Management Consulting. DSS (Services) $1,053,106

Professional services not elsewhere specified $462,749—Art work and design $525, audio visual services $11,654, counselling services $809, engraving services $629, honorarium $3,475, mailing services $17,539, medical consultation and assessment $1,185, negotiation skills $14,000, pre-retirement courses $1,125, search fees $8,771, security services $3,491, special projects $2,143, Supply and Services Canada Hull Que $296,609, teaching services $26,990, technician services $29,608, typesetting services $3,494, Victorian Order of Nurses $24,254, voice assessment $400, other services $16,048.

Other Services $4,122,859

Contract administration—DSS (Supply) service charges $315,182—Supply and Services Canada Hull Que $309,829.

Contracted building cleaning $5,014

E D P services, and purchase of computer software, except those purchased from other departments or programs $1,234,524—Canada Systems Group Ltd Mississauga Ont $454,689, Computer Sciences Canada Ltd Ottawa Ont $57,576, Dynakey Corporation Ottawa Ont $80,137, Iota Consulting Ltd Ottawa Ont $68,900, Nortak Software Ltd Ottawa Ont $121,016, Sharon Professional Services Ottawa Ont $64,508.

E D P services—Other departments or programs $17,435—Computer and digital printing $1,211, purchase of computer software $16,224.

Films and other visual material (National Film Board Revolving Fund) $1,575

Films and other visual material—Other $858

Hospitality $27,383

Laundry, dry cleaning, and related services $3,410

Membership fees $10,329

Photography services except motion pictures $50,666

Storage and warehousing, excluding charges from DSS (Supply) $755

Temporary help services $174,222

Warehousing services—Purchased from DSS (Supply) $997,086—Supply and Services Canada Hull Que $995,408.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding

EMPLOYMENT AND IMMIGRATION—*Continued*

any printed matters or publications) $206,270—Retail credit services $23,719, press clipping services $22, registration fees-conferences (excluding training and educational conferences) $10,999, general industrial help $4,840, interpreters and translators $615, remuneration-Employment and Immigration Council $158,475, collection agencies $7,600.

Other business services, not elsewhere specified, purchased from other government departments or programs $1,078,150—Canada Post Ottawa Ont $296,068, Supply and Services Canada Hull Que $712,639, tenant services-moving costs $66,867, interpreters and translators $2,576.

EMPLOYMENT AND INSURANCE PROGRAM $561,134,251

Accounting Services $24,595,000

Accounting services, except Audit Services Bureau $24,595,000—Revenue Canada Taxation Ottawa Ont $24,595,000.

Health and Welfare Services $1,066,677

Hospital services $72

Physicians and surgeons $1,066,307

Other health services, not elsewhere specified $298

Legal Services $553,440

Protection Services $520,132

Protection services from other government departments $14,201

Protection services—Other (Corps of Commissionaires, etc.) $505,931—BC Corps of Commissionaires Vancouver BC $100,364, Canadian Corps of Commissionaires Saint John NB $60,198, Canadian Corps of Commissionaires St John's Nfld $57,445, Canadian Corporation of Commissionaires Toronto Ont $92,096, Corps canadien des commissionnaires Montreal Que $50,373.

Training and Educational Services—Non-Public Servants $521,763,556

Adult occupational training $521,763,556—Applied Linguistics Winnipeg Man $332,634, Canadian Career Centre Edmonton Alta $58,330, Canadian Mothercraft Society Ottawa Ont $108,987, Canadian Underwater Training Centre Toronto Ont $267,834, Career Academy St John's Nfld $187,032, Carpentry Apprenticeship Joint Board Vancouver BC $168,733, Control Data Institute Vancouver BC $190,611, Edmonton Catholic Schools Edmonton Alta $78,255, Gouvernement du Québec Quebec Que $145,985,143, Government of Northwest Territories Yellowknife NWT $4,080,600, Goodwill Services Toronto Ont $58,620, Health Science Centre Winnipeg Man $58,845, Henderson College of Business Calgary Alta $148,736, Herzing Institute Winnipeg Man $61,887, Holland College Charlottetown PEI $226,836, Keyin Technical Training Ltd St John's Nfld $127,552, Imitech Inc Burlington Ont $197,335, Jack Bredin Community Institute Edmonton Alta $690,247, Kirkness Adult Learning Centre Winnipeg Man $689,598, Kitanmaax School of Northwest Cost Indian Art Hazelton BC $62,671, Labourers International Union Willowdale Ont $145,801, Life Skills Training Centre Edmonton Alta $690,247, Marie Tomlco Commercial College New Westminster BC $210,059, Minister of Finance Province of BC Victoria BC $61,015,579, Minister of Finance Province of NB Fredericton NB $16,953,805, Minister of Finance Province of Nova Scotia Halifax NS $19,451,444, Monenco Computer Services Montreal Que $141,700, MTC College Vancouver BC $68,689, Native Adult Education Centre Vancouver BC $116,880, Nfld Exchequer Province of Newfoundland and Labrador St John's Nfld $18,286,051, Office Assistance Vancouver BC $461,128, Office of the Future Edmonton Alta $95,496, Petroleum Industrial Training Calgary Alta $510,000, Piping Industry Apprenticeship Board Burnaby BC $77,337, Pitman Business College Vancouver BC $200,820, Province of Alberta Edmonton Alta $46,263,757, Province of Manitoba Winnipeg Man $20,763,382, Province of Prince Edward Island Charlottetown PEI $4,638,549, Province of Saskatchewan Regina Sask $19,670,256, R Angus Edmonton Alta $93,240, Rehabilitation Society of Calgary Calgary Alta $60,804, Reliance School of Business Regina Sask $139,825, Salvation Army Toronto Ont $82,430, Saskatoon Business College Saskatoon Sask $88,078, Stelco Inc Hamilton Ont $110,515, Success Commercial College Winnipeg Man $354,312, Territorial Treasurer Yukon Territory Whitehorse YT $1,729,383, Treasurer of Ontario Toronto Ont $77,584,050, Treasurer of Ontario Willowdale Ont $75,822,521, University of Manitoba Winnipeg Man $174,003, Western Joint Electrical Training Committee Burnaby BC $197,260, Willis Business College Willowdale Ont $455,784.

Training and Educational Services—Public Servants $352,451

Purchase of training packages and courses $197,961

Staff development and training—Public Service Commission $114,613

Training consultants $7,875—Staff Training Directorate-design for workshop for affirmative action program $7,875.

Training of public servants—Other, including seminars $19,025—Professional development conferences and seminars $16,177 other services $2,848.

Tuition fees and costs of attending courses not elsewhere specified $12,977—E D P training $3,800, first aid training $50, reimbursement of educational and development fees $7,479, reimbursement of tuition fees $1,648.

Other Professional Services $5,523,805

E D P consultants $101,792

Management consultants, except Bureau of Management Consulting $1,197,088—ABT Associates of Canada Toronto Ont $113,000, Peat Marwick and Partners Ottawa Ont $90,000, Robertson Nickerson Ltd Ottawa Ont $98,450, Social Policy Research Associates Toronto Ont $98,880, Supply and Services Canada Hull Que $196,144.

Management consulting services—Bureau of Management Consulting, DSS (Services) $261,605

Research contracts $224,712

Professional services not elsewhere specified $3,738,608—Advertising services $250,504, affirmative action research $10,000, audio visual services $51,798, census cost sharing agreement $2,035,180, choices project $279,353, communication services $58,479, computer repair services $19,431, courses development fees $72,920, enveloppe stuffing services $2,363, graphic design services $18,508, resource speakers $7,700, services for the Commission on equality in employment $147,420, services to the Women's Employment Coordinator $2,720, stenographic services $8,124, surveys services $41,370, teaching services $37,450, technician services $220,233, temporary assignments $64,839, translation services $3,055, typesetting services $15,202, various studies $182,326, video tape services $196,755, workshops services $12,444, other services $434.

Other Services $6,759,190

Contract administration—DSS (Supply) service charges $348,241—Supply and Services Canada Hull Que $331,346.

Contracted building cleaning $4,924

E D P services, and purchase of computer software, except those purchased from other departments or programs $3,350,543—Automation Centre of Ottawa Ltd Ottawa Ont $253,104, Canada Systems Group Ottawa Ont $228,903, Canada Systems Group Mississauga Ont $1,243,998, Centre Informatique ABC Montreal Que

EMPLOYMENT AND IMMIGRATION—*Continued*

$57,348, IP Sharp Associates Ltd Toronto Ont $160,565, L'Industrielle Services Techniques Inc Montreal Que $1,031,584.

E D P services—Other departments or programs $217,635—Statistics Canada Ottawa Ont $164,432, computer and digital printing $15,281, keypunch/key-edit $37,751, other services $171.

Films and other visual material (National Film Board Revolving Fund) $349,934—National Film Board St Laurent Que $223,566.

Hospitality $36,552

Laundry, dry cleaning, and related services $6,305

Membership fees $39,289

Photography services except motion pictures $314,307—Computrex Centre Calgary Alta $101,382, Microcom Systems Ltd Vancouver BC $95,990.

Storage and warehousing, excluding charges from DSS (Supply) $180

Temporary help services $296,198—Portage Personnel Ltee Hull Que $51,193, Victor Temporary Services Ottawa Ont $84,538.

Warehousing services—Purchased from DSS (Supply) $1,599

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $1,772,943—Labour Canada Ottawa Ont $67,842, retail credit services $789, press clipping services $25,003, registration fees-conferences (excluding training & educational conferences) $26,370, remuneration-Board of Referees $1,325,123, general industrial help $15,960, interpreters and translators $119,948, agent fees $121,057, remuneration-umpire $42,913, developmental use of UI funds $1,022, LEAP $3,162, summer Canada $9,380, committee members-Employment Development $14,374.

Other business services, not elsewhere specified, purchased from other government departments or programs $20,540—Cost recovery $9,174, tenant services—moving costs $3,806, interpreters and translators $7,560.

IMMIGRATION PROGRAM $7,680,698

Health and Welfare Services $3,567,721

Hospital services $186,475—Etobicoke General Hospital Etobicoke Ont $50,704.

Welfare services $3,345,480—Atlific Inc Montreal Que $404,367, Avion Motor Hotel Malton Ont $878,980, City of Vancouver Vancouver BC $164,491, Guarantee Property Ltd Toronto Ont $357,904, Minister of Finance Victoria BC $142,575, Ministere des Finances (Ministere de la Justice) Quebec Que $140,073, Ministry of Correctional Services Toronto Ont $948,708.

Other health services, not elsewhere specified $35,766

Legal Services $131,579

Protection Services $1,742,600

Protection services from other government departments $1,732,198—Les Services de Protection Burns International Ltee Montreal Que $486,586, Treasurer of Ontario Toronto Ont $462,448, Uniguard Security Co Toronto Ont $477,257.

Protection services—Other (Corps of Commissionaires, etc.) $10,402

Training and Educational Services—Public Servants $87,038

Purchase of training packages and courses $27,789

Staff development and training—Public Service Commission $39,595

Training consultants $13,875

Training of public servants—Other, including seminars $90

Tuition fees and costs of attending courses, not elsewhere specified $5,689

Other Professional Services $775,956

E D P consultants $723

Management consultants, except Bureau of Management Consulting $96,699

Management consulting services—Bureau of Management Consulting, DSS (Services) $414,195

Research contracts $29,455

Professional services not elsewhere specified $234,884—Editing services $16,575, honorarium $125,435, technician services $3,743, transcription services $89,131.

Other Services $1,375,804

Contract administration—DSS (Supply) service charges $9,654

E D P services, and purchase of computer software, except those purchased from other departments or programs $19,486

Films and other visual material (National Film Board Revolving Fund) $3,648

Hospitality $2,456

Laundry, dry cleaning, and related services $4,971

Membership fees $1,133

Photography services except motion pictures $81,375—Public Archives Canada Ottawa Ont $73,469.

Temporary help services $47,590

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $1,204,094—Retail credit $6, registration fees-conferences (excluding training & educational conferences) $1,345, general industrial help $2, interpreters and translators $1,202,070, agent fees $59, maintenance of potted plants $612.

Other business services, not elsewhere specified, purchased from other government departments or programs $1,397—Cost recovery $1,038, interpreters and translators $359.

ANNUITIES PROGRAM $5,942

Training and Educational Services—Public Servants $3,240

Purchase of training packages and courses $2,210

Staff development and training—Public Service Commission $1,030

Other Services $2,702

Contract administration—DSS (Supply) service charges $222

Photography services except motion pictures $2,480

Immigration Appeal Board $97,816

Accounting Services $25,564

Accounting and audit services—Audit Services Bureau, DSS (Services) $25,564

Training and Educational Services—Public Servants $10,293

Staff development and training—Public Service Commission $4,280

EMPLOYMENT AND IMMIGRATION—*Concluded*

Training of public servants—Other, including seminars $6,013

Other Professional Services $41,470

Management consultants, except Bureau of Management Consulting $15,370

Professional services not elsewhere specified $26,100—Interpreters and translators $17,988, court reporting $3,830, clippings $4,282.

Other Services $20,489

Contract administration—DSS (Supply) service charges $2,383

Hospitality $2,637

Membership fees $1,563

Temporary help services $13,906

ENERGY, MINES AND RESOURCES $105,703,164

Department $100,091,104

ADMINISTRATION PROGRAM $4,386,421

Accounting Services $124,284

Accounting and audit services—Audit Services Bureau, DSS (Services) $98,284—Government of Canada—Supply and Services Ottawa Ont $98,284.

Accounting services, except Audit Services Bureau $26,000

Legal Services $2,035

Protection Services $235,153

Protection services—Other (Corps of Commissionaires, etc.) $235,153—Canadian Corps of Commissionaires Ottawa Ont $234,495.

Scientific Services $20,199

Scientific consultants $19,574

Scientific services, excluding consultants $625

Training and Educational Services—Non-Public Servants $31,774

Education: elementary, secondary, and special (including vocational) $100

Education: university and college $6,435

Teachers and instructors on contract $25,239

Training and Educational Services—Public Servants $211,475

Purchase of training packages and courses $623

Staff development and training—Public Service Commission $36,988—Government of Canada—Public Service Commission Ottawa Ont $36,988.

Training consultants $1,323

Training of public servants—Other, including seminars $99,667

Tuition fees and costs of attending courses not elsewhere specified $72,874—The Maple Leaf Language Centre Ltd Ottawa Ont $59,064.

Other Professional Services $746,507

E D P consultants $413,134—Datacrown Inc Willowdale Ont $63,433, DMR and Associates Ottawa Ont $85,475, Quasar Systems Limited Ottawa Ont $101,317.

Management consultants, except Bureau of Management Consulting $96,204

Management consulting services—Bureau of Management Consulting, DSS (Services) $153,058—Government of Canada—Supply and Services Ottawa Ont $153,058.

Professional services not elsewhere specified $84,111

Other Services $3,014,994

Contract administration—DSS (Supply) service charges $237,575—Government of Canada—Supply and Services Hull Que $237,575.

E D P services, and purchase of computer software, except those purchased from other departments or programs $2,157,339—Alphatext Ottawa Ont $50,390, Computer Sciences Canada Ltd Willowdale Ont $128,819, Control Data Canada Ltd Mississauga Ont $99,766, Datacrown Inc Willowdale Ont $639,307, Dataplotting Services Inc Don Mills Ont $51,784, DE Systems Ltd Ottawa Ont $95,884, IBM Canada Ltd Toronto Ont $471,476, IP Sharp Associates Ltd Toronto Ont $350,617, Systemhouse Ltd Ottawa Ont $137,048.

E D P services—Other departments or programs $435,125—Government of Canada—Energy, Mines and Resources Ottawa Ont $340,351.

Films and other visual material—Other $235

Hospitality $22,061

Laundry, dry cleaning, and related services $967

Membership fees $1,306

Non-professional personal service contracts, not elsewhere specified $924

Photography services except motion pictures $13,010

Storage and warehousing, excluding charges from DSS (Supply) $1,250

Temporary help services $136,601

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $3,977

Other business services, not elsewhere specified, purchased from other government departments or programs $4,624

ENERGY PROGRAM $48,081,829

Accounting Services $1,106,080

Accounting and audit services—Audit Services Bureau, DSS (Services) $912,672—Government of Canada—Supply and Services Ottawa Ont $912,672.

Accounting services, except Audit Services Bureau $193,408—Arthur Anderson and Company Ottawa Ont $92,438.

Engineering Services $1,364,665

Engineering consultants (construction) $1,284,171—Canadian National Railways Montreal Que $96,930 and Winnipeg Man $71,400, Engineering Interface Ltd Willowdale Ont $116,740, Maratec Offshore Services Inc Ottawa Ont $75,188, Warnock Hersey Professional Services Ltd La Salle Que $58,187.

Engineering services, not elsewhere specified $80,494

Health and Welfare Services $72

Hospital services $57

Other health services, not elsewhere specified $15

ENERGY, MINES AND RESOURCES—*Continued*

Legal Services $475,517

Legal services $475,517—Martin Whalen Hennebury and Stamp St John's Nfld $245,228, Tory Tory Deslauriers and Binnington Toronto Ont $70,709.

Protection Services $232,654

Protection services—Other (Corps of Commissionaires, etc.) $232,654—Canadian Corps of Commissionaires Ottawa Ont $232,654.

Scientific Services $1,413,346

Scientific consultants $36,000

Scientific services, excluding consultants $1,377,346—British Columbia Research Council Vancouver BC $61,008, Les Services de Consultation D and B Limitée Laval Que $167,416, Government of Canada—Environment Canada Downsview Ont $281,628 and Public Works Canada Ottawa Ont $50,000, Universities of British Columbia Vancouver BC $79,464 and Western Ontario London Ont $107,273.

Training and Educational Services—Non-Public Servants $41,074

Education: elementary, secondary, and special (including vocational) $637

Education: university and college $31,901

Teachers and instructors on contract $8,536

Training and Educational Services—Public Servants $1,889,941

Purchase of training packages and courses $30,294

Staff development and training—Public Service Commission $294,954—Government of Canada—Public Service Commission Ottawa Ont $294,954.

Training consultants $20,624

Training of public servants—Other, including seminars $89,623

Tuition fees and costs of attending courses not elsewhere specified $1,454,446—Canadian General Standards Board Ottawa Ont $891,120, The Maple Leaf Language Centre Ltd Ottawa Ont $434,935.

Other Professional Services $19,914,228

E D P consultants $337,949—Kent Marketing Services Ltd London Ont $61,914, Systemhouse Ltd Ottawa Ont $154,678.

Management consultants, except Bureau of Management Consulting $2,280,768—Energy Building Group Ltd Ottawa Ont $52,460, Government of Canada—Treasury Board Ottawa Ont $58,046, VL Horte Associates Ltd Calgary Alta $188,390, IEA Consulting Group Ltd Charlottetown PEI $324,023, Marbec Resource Consultants Ottawa Ont $57,839, SP Consulting Whitehorse YT $186,424, Shawmont Newfoundland Ltd St John's Nfld $489,917, Thorne Riddell Ottawa Ont $71,486, Touche Ross and Co Vancouver BC $52,776, Yukon Government Whitehorse YT $75,000.

Management consulting services—Bureau of Management Consulting, DSS (Services) $1,496,283—Government of Canada—Supply and Services Canada Ottawa Ont $1,496,283.

Research contracts $7,049,693—British Columbia Research Council Vancouver BC $796,326, Can Ocean Resources Ltd New Westminster BC $259,058, Domtar Inc Senneville Que $131,000, Enerail Research Ltd Concord Que $61,900, Envirocon Eastern Ltd Mississauga Ont $187,146, Forintek Canada Corp Ottawa Ont $440,024, Government of Canada—Environment Canada Ottawa Ont $78,296, Ministry of State for Science and Technology Ottawa Ont $80,389, National Research Council Ottawa Ont $80,043 and Supply and Services Canada Hull Que $86,777, IEA Consulting Group Ltd Charlottetown PEI $98,173, Marbec Resource Consultants Ottawa Ont $207,533, McDaniels Research Ltd Vancouver BC $65,000, Ontario Research Foundation Mississauga Ont $673,533, Prince Albert Pulp Company Ltd Prince Albert Sask $178,130, Pulp and Paper Research Institute of Canada Pointe-Claire Que $380,286, Saskatchewan Research Council Saskatoon Sask $878,924, Simons Resource Consultants Vancouver BC $207,353, Universities of: Concordia Montreal Que $160,000, Manitoba Winnipeg Man $200,000, Memorial St John's Nfld $155,012, McGill Montreal Que $128,705, Saskatchewan Saskatoon Sask $79,052, Sherbrooke Sherbrooke Que $256,098, Toronto Toronto Ont $67,423 and Waterloo Waterloo Ont $301,969.

Professional services not elsewhere specified $8,749,535—Association of Consulting Engineers of Canada Ottawa Ont $69,989, Black Top and Blue Cabs Ltd Vancouver BC $81,970, Canadian General Standards Board Ottawa Ont $110,942, Canertech Inc Winnipeg Man $3,498,259, Cogeneration Associates Ltd Toronto Ont $59,584, Government of Canada—Public Works Canada Ottawa Ont $68,883 and Supply and Services Canada Hull Que $86,014, Housing and Urban Development Association of Canada Toronto Ont $2,067,304, IEA Consulting Group Ltd Charlottetown PEI $132,566, Infomart Toronto Ont $67,123, Inertask Ltd Ottawa Ont $63,125, ISL International Survey Ltd Toronto Ont $42,639, Paul J Murray and Associates Ltd Ottawa Ont $63,988, National Insulation and Energy Conservation Contractors Association Ottawa Ont $87,977, Peat Marwick and Partners Ottawa Ont $70,750, Prestige Mailing Systems Ltd Ottawa Ont $109,957, Saskatchewan Research Council Saskatoon Sask $103,800, TES Contract Services Inc Toronto Ont $51,737, Treeline Planning Services Ltd Yellowknife NWT $52,072, RF Webb Corporation Ltd Ottawa Ont $69,780.

Other Services $21,644,252

Contract administration—DSS (Supply) service charges $913,394—Government of Canada—Supply and Services Canada Hull Que $913,315.

Contracted building cleaning $60

E D P services, and purchase of computer software, except those purchased from other departments or programs $1,014,524—Hartt and Page Ltd Ottawa Ont $425,755, Silico Computer Systems Ltd Nepean Ont $297,266, Systemhouse Ltd Ottawa Ont $167,073.

E D P services—Other departments or programs $3,228,905—Government of Canada—Energy, Mines and Resources Ottawa Ont $3,220,743.

Films and other visual material (National Film Board Revolving Fund) $340,419—National Film Board of Canada Montreal Que $257,168.

Films and other visual material—Other $501,637—National Film Board of Canada Montreal Que $271,516, Scott Films Ottawa Ont $191,389.

Hospitality $44,326

Laundry, dry cleaning, and related services $71

Membership fees $14,875

Non-professional personal service contracts, not elsewhere specified $48,200

Photography services except motion pictures $52,588

Storage and warehousing, excluding charges from DSS (Supply) $62,507—Prestige Mailing Systems Ltd Ottawa Ont $60,307.

Temporary help services $1,716,705—Barbara Personnel Inc Ottawa Ont $126,850, Bradson Personnel Pool Ottawa Ont $94,211, Drake Interim Ottawa Ont $61,142, The 500 Selection Services Ltd Ottawa Ont $62,615, The Job Farm Ottawa Ont $76,334, Miss Stacey Temporary Office Services Ottawa Ont $115,476, Quantum

ENERGY, MINES AND RESOURCES—*Continued*

Management Services Montreal Que $96,689, Selective Placements Ltd Ottawa Ont $85,609, Temporarily Yours Ottawa Ont $137,136, Victor Temporary Services Ottawa Ont $297,425.

Transfer of costs for professional and special services expenditures between appropriations ($1,060,582)—Charges from other appropriations $35,002; recovery of incremental expenditures from other appropriations ($1,095,584).

Warehousing services—Purchased from DSS (Supply) $100,536—Government of Canada—Supply and Services Canada Hull Que $100,536.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $3,975,448—British Columbia Hydro Vancouver BC $84,779, Canada Systems Group Ltd Ottawa Ont $580,485, Consumers Gas Scarborough Ont $181,820, Gaz Métropolitain Inc Montreal Que $106,708, Hydro Quebec Montreal Que $1,555,184, Inland Natural Gas Co Ltd Vancouver BC $57,889, New Brunswick Electric Frederiction NB $83,271, Ontario Hydro Toronto Ont $247,551, Prestige Mailing Systems Ltd Ottawa Ont $211,562, Terra Surveys Ltd Ottawa Ont $107,030, Union Gas Chatham Ont $93,378.

Other business services, not elsewhere specified, purchased from other government departments or programs $10,690,639—Canada Mortgage and Housing Corporation Ottawa Ont $10,393,802.

MINERALS AND EARTH SCIENCES PROGRAM $47,622,854

Accounting Services $65,399

Accounting and audit services—Audit Services Bureau, DSS (Services) $62,720—Government of Canada—Supply and Services Canada Ottawa Ont $62,720.

Accounting services, except Audit Services Bureau $2,679

Engineering Services $1,863,909

Engineering consultants (other) $38,209

Engineering services, not elsewhere specified $1,825,700—Government of Canada—Public Works Canada Ottawa Ont $127,013, JH Hogg and Associates Ltd Medicine Hat Alta $104,683, Klohn Leonoff Richmond BC $194,162, Marshall Macklin Monaghan Western Ltd Edmonton Alta $178,283, McElhanney Surveying and Engineering Ltd Nepean Ont $184,945, Nortech Surveys (Canada) Inc Calgary Alta $232,176, Photosur Inc Montreal Que $85,184, Prairie Surveys Ltd Regina Sask $226,446, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $88,076, Techni-Metric Trois-Rivières Que $56,271.

Health and Welfare Services $8,183

Dental services $7,609

Hospital services $4

Other health services, not elsewhere specified $570

Legal Services $58,441

Protection Services $953,682

Protection services from other government departments $148

Protection services—Other (Corps of Commissionaires, etc.) $953,534—Canadian Corps of Commissionaires Calgary Alta $67,530 and Ottawa Ont $647,150, Pinkerton's of Canada Ltd Ottawa Ont $55,161.

Scientific Services $24,463,098

Scientific consultants $363,094—Summus Resources Evaluation Ltd Edmonton Alta $170,783.

Scientific services, excluding consultants $24,100,004—Acme Analytical Laboratories Ltd Vancouver BC $71,097, Aero Photo Inc Ste-Foy Que $67,430, AGAT Technologies Inc Calgary Alta $59,613, The Algoma Steel Corp Ltd Sault Ste Marie Ont $72,505, AMCA International Ltd Ottawa Ont $135,063, Arctic Laboratories Ltd Sidney BC $51,992, Associated Mining Consultants Ltd Calgary Alta $78,799, Atomic Energy of Canada Ltd Ottawa Ont $201,950, Babcock and Wilcox Canada Cambridge Ont $333,845, Becquerel Laboratories Inc Mississauga Ont $64,810, FG Bercha and Associates Ltd Ottawa Ont $250,265, Birtley Coal and Minerals Testing Calgary Alta $119,716, Bondar-Clegg and Company Ltd Ottawa Ont $104,941, Bradley Air Services Ltd Ottawa Ont $351,988, British Columbia Research Council Vancouver BC $151,002, Canada Cement Lafarge Ltd Montreal Que $444,628, Canadian Energy Research Institute Calgary Alta $140,000, Canadian Mine Services Ltd Brampton Ont $58,520, Catalytic Enterprises Limited Sarnia Ont $196,250, Centre de Recherche Industrielle de Quebec Ste-Foy Que $145,822, Chemex Laboratories Ltd Vancouver BC $206,090, Computer Modelling Group Calgary Alta $325,000, CRIQ Ste-Foy Que $66,134, Det Norske Veritas Calgary Alta $61,929, Devran Petroleum Ltd London Ont $75,000, Ecological and Resources Consultants Ltd Fredericton NB $66,354, Ecole Polytechnique de Montreal Montreal Que $81,947, Falconbridge Nickel Mines Ltd Thornhill Ont $110,697, General Cybernetics Rand D Laboratories Ltd White Rock BC $91,485, Geoscience Research Corp Salisbury Md USA $64,355, Geophysical Surveys Inc Park Jean-Talon Nord Que $375,805, Geotech Ltd Markham Ont $230,520, Golder Associates Mississauga Ont $219,584, Government of Canada—Environment Canada Ottawa Ont $123,095 and National Research Council Ottawa Ont $609,746, Gregory Geoscience Ltd Ottawa Ont $114,598, Guelph Chemical Laboratories Guelph Ont $64,867, Gulf Canada Ltd Mississauga Ont $320,258, Hardy Associates Ltd Calgary Alta $107,022, Hawaii Institute of Geophysics Honolulu Hawaii USA $194,900, Huntec (70) Ltd Scarborough Ont $53,215, Imperial Oil Sarnia Ont $87,695, Inco Ltd Toronto Ont $83,147, Integ Intercontinental Engineering Ltd Vancouver BC $138,406, Intera Environmental Consultants Ltd Ottawa Ont $679,286, International Flame Research Foundation CA Ojmuiden The Netherlands $193,741, Kenting Earth Sciences Ltd Ottawa Ont $593,651, Kilborn Limited Toronto Ont $130,000, Marshall Macklin Monaghan Ltd Don Mills Ont $272,721, McElhanney Surveying and Engineering Ltd Nepean Ont $67,390, Monenco Analytical Laboratories Calgary Alta $155,782, Montreal Engineering Company Ltd Calgary Alta $113,762, 97613 Canada Ltd Calgary Alta $163,328, Northwest Survey Corporation Whitehorse YT $77,174, MJ O'Connor and Associates Calgary Alta $200,500, Ontario Energy Corporation Toronto Ont $230,246, Ontario Research Foundation Mississauga Ont $575,193, Petroleum Recovery Institute Calgary Alta $325,000, Proto Manufacturing Ltd Oldcastle Ont $50,629, Research and Productivity Council Fredericton NB $86,050, Robertson Nickerson Ltd Ottawa Ont $53,741, RPI Ltd Research Planning Institute Calgary Alta $50,000, Sandwell Beak Research Group Mississauga Ont $103,385, Saskatchewan Research Council Saskatoon Sask $122,222, Sed Systems Inc Saskatoon Sask $612,184, Senes Consultants Willowdale Ont $150,334, Sherritt Gordon Mines Ltd Fort Saskatchewan Alta $125,956, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $1,144,083, Stearns Catalytic Ltd Sarnia Ont $54,737, Stelco Inc Hamilton Ont $241,440, Surveyer Nenniger and Chenevers Inc Montreal Que $311,814, Systemhouse Ltd Ottawa Ont $62,523, Techno Scientific Inc Downsview Ont $101,403, Technitrend International Ltd Lachute Que $57,000, Terra Surveys Ltd Ottawa Ont $56,290, Tomlinson Associates Ottawa Ont $83,448, Universities of: Alberta Calgary Alta $219,189, British Columbia Vancouver BC $377,191, Calgary Calgary Alta $206,822, Carleton Ottawa Ont $177,261, Dalhousie Halifax NS $79,142, Laurentian Sudbury Ont $57,282, McGill Montreal Que $210,797, McMaster Hamilton Ont $340,398, Memorial St John's Nfld $175,847, New Brunswick Fredericton NB $69,411, Ottawa Ottawa Ont $166,177, Regina Regina Sask

ENERGY, MINES AND RESOURCES—*Continued*

$92,837, Queen's Kingston Ont $406,297, St Francis Xavier Antigonish NS $60,720, Saint Mary's Halifax NS $52,396, Saskatchewan Saskatoon Sask $62,275, Sherbrooke Sherbrooke Que $107,222, Simon Fraser Vancouver BC $99,000, Technical University of Nova Scotia Halifax NS $155,685, Toronto Toronto Ont $236,475, Victoria Victoria BC $116,730, Waterloo Waterloo Ont $237,230 and Western London Ont $92,035, US Geological Survey Reston Va USA $98,913, Vocano Inc St-Hyacinthe Que $850,355, Western Remote Sensing Edmonton Alta $201,913, Wollex Exploration Ltd Calgary Alta $61,017, ZI Consulting Ltd Cochrane Alta $52,000.

Training and Educational Services—Non-Public Servants $476,644

Education: elementary, secondary, and special (including vocational) $410,908—Government of Canada—National Research Council Ottawa Ont $410,014.

Education: university and college $47,152

Teachers and instructors on contract $18,584

Training and Educational Services—Public Servants $747,579

Purchase of training packages and courses $53,560

Staff development and training—Public Service Commission $111,093—Government of Canada—Public Service Commission Ottawa Ont $111,093.

Training consultants $7,883

Training of public servants—Other, including seminars $170,416

Tuition fees and costs of attending courses not elsewhere specified $404,627—The Maple Leaf Language Centre Ltd Ottawa Ont $181,033.

Other Professional Services $5,410,791

E D P consultants $178,003

Management consultants, except Bureau of Management Consulting $199,147—Philip A Lapp Ltd Toronto Ont $63,100.

Management consulting services—Bureau of Management Consulting, DSS (Services) $90,377—Government of Canada—Supply and Services Canada Ottawa Ont $90,377.

Research contracts $1,795,657—Dipix Systems Ltd Ottawa Ont $148,173, Dobrocky Seatech Ltd Sidney BC $61,403, Geo-Physi-Con Co Ltd Calgary Alta $73,851, Geothermal Energy $281,540, Hardy Associates (1978) Ltd Burnaby BC $93,941, Sproule Associates Ltd Calgary Alta $70,000, Universities of: Alberta Calgary Alta $145,682, Calgary Calgary Alta $107,717 and Carleton Ottawa Ont $240,333.

Professional services not elsewhere specified $3,147,607—Innotech Aviation Ltd Ottawa Ont $1,146,324, Magnus Engineering and Construction Ltd Belleville Ont $122,811, Marinav Corporation Ottawa Ont $123,901, Robertson Nickerson Ltd Ottawa Ont $78,493, United States Department of Commerce Md USA $744,000.

Other Services $13,575,128

Contract administration—DSS (Supply) service charges $2,965,460—Government of Canada—Supply and Services Canada Hull Que $2,965,460.

Contracted building cleaning $98,784—Frank's Janitorial Contracting Calgary Alta $63,800.

E D P services, and purchase of computer software, except those purchased from other departments or programs $1,138,628—ADGA Ltd Ottawa Ont $310,142, Roy Ball Associates Ltd Ottawa Ont $120,049, Peat Marwick and Partners Ottawa Ont $64,400, Prologic Systems Ltd Ottawa Ont $140,119, Utlas Inc Toronto Ont $105,451.

E D P services—Other departments or programs $2,243,447—Government of Canada—Energy, Mines and Resources Ottawa Ont $2,220,448.

Films and other visual material (National Film Board Revolving Fund) $682

Films and other visual material—Other $59,505

Hospitality $61,895

Laundry, dry cleaning, and related services $31,159

Membership fees $75,333

Non-professional personal service contracts, not elsewhere specified $134,858

Photography services except motion pictures $225,560—Government of Canada—Energy, Mines and Resources Ottawa Ont $72,932 and Canadian Government Photo Centre Ottawa Ont $69,584.

Storage and warehousing, excluding charges from DSS (Supply) $25,937

Temporary help services $643,823—Quantum Management Services Ltd Montreal Que $80,262, TES Contract Services Inc Toronto Ont $65,563, Victor Temporary Services Ottawa Ont $78,653.

Transfer of costs for professional and special services expenditures between appropriations ($9,804)—Charges from other appropriations $6,061; recovery of incremental expenditures from other appropriations ($15,865).

Warehousing services—Purchased from DSS (Supply) $12,857

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $5,167,720—Beauregard Press Ltd Ont $267,194, KG Campbell Corporation Ottawa Ont $90,745, Kenting Earth Sciences Ltd Ottawa Ont $1,011,757, McElhanney Surveying and Engineering Ltd Nepean Ont $157,200, Metropole Litho Inc Montreal Que $251,650, Mono Line Typesetting Co Ltd Toronto Ont $84,936, Mutual Press Ltd Ottawa Ont $203,533, Narwhal Arctic Services Calgary Alta $134,181, Photosur Inc Montreal Que $1,018,716, Riley's Datashare International Ltd Calgary Alta $239,314, Southam Murray Printing Weston Ont $123,956, Terra Surveys Ltd Ottawa Ont $901,794, Tower Arctic Ltd Montreal Que $161,490.

Other business services, not elsewhere specified, purchased from other government departments or programs $699,284—Government of Canada—Fisheries and Oceans Sidney BC $87,949 and Public Works Ottawa Ont $206,074.

Atomic Energy Control Board $4,734,967

Accounting Services $38,169

Accounting and audit services—Audit Services Bureau, DSS (Services) $38,169

Engineering Services $11,549

Engineering consultants (other) $6,664

Engineering services, not elsewhere specified $4,885

Health and Welfare Services $14,815

Hospital services $42

Other health services, not elsewhere specified $14,773

ENERGY, MINES AND RESOURCES—*Concluded*

Legal Services $11,167

Protection Services $15,181

Protection services—Other (Corps of Commissionaires, etc.) $15,181

Scientific Services $130,762

Scientific consultants $130,762

Training and Educational Services—Non-Public Servants $98,391

Adult occupational training $98,391

Training and Educational Services—Public Servants $117,740

Purchase of training packages and courses $24,289

Staff development and training—Public Service Commission $14,785

Training of public servants—Other, including seminars $71,972

Tuition fees and costs of attending courses not elsewhere specified $6,694

Other Professional Services $3,743,215

Management consultants, except Bureau of Management Consulting $4,775

Research contracts $3,714,056—Atomic Energy of Canada Ltd Ottawa Ont $2,275,624, Canadian Institute for Radiation Safety Elliot Lake Ont $61,778, DSMA Acton Ltd Toronto Ont $51,726, International Atomic Energy Agency Vienna Austria $359,180, International Development and Energy Assessment Toronto Ont $127,641, Monserco Ltd Mississauga Ont $272,823, Statistics Canada Ottawa Ont $63,000, University of Toronto Toronto Ont $106,884.

Professional services not elsewhere specified $24,384

Other Services $553,978

Contract administration—DSS (Supply) service charges $92,058—Supply and Services Canada Ottawa Ont $92,058.

E D P services, and purchase of computer software, except those purchased from other departments or programs $289,709—Canada Systems Group Ltd Ottawa Ont $71,761, Systemhouse Ltd Ottawa Ont $161,088.

E D P services—Other departments or programs $46,056

Films and other visual material (National Film Board Revolving Fund) $977

Hospitality $3,705

Laundry, dry cleaning, and related services $58

Membership fees $492

Non-professional personal service contracts, not elsewhere specified $3,044

Photography services except motion pictures $1,029

Storage and warehousing, excluding charges from DSS (Supply) $201

Temporary help services $11,697

Transfer of costs for professional and special services expenditures between appropriations $102,175—Charges from other appropriations $156,138—Energy, Mines and Resources Ottawa Ont $65,123; recovery of incremental expenditures from other appropriations ($53,963).

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $1,246

Other business services, not elsewhere specified, purchased from other government departments or programs $1,531

National Energy Board $877,093

Accounting Services $58,989

Accounting services, except Audit Services Bureau $58,989

Engineering Services $11,614

Engineering services, not elsewhere specified $11,614

Legal Services $21,719

Protection Services $63,287

Protection services—Other (Corps of Commissionaires, etc.) $63,287—Canadian Corps of Commissionaires Ottawa Ont $63,287.

Training and Educational Services—Public Servants $153,077

Purchase of training packages and courses $1,062

Staff development and training—Public Service Commission $36,270

Training of public servants—Other, including seminars $47,111

Tuition fees and costs of attending courses not elsewhere specified $68,634

Other Professional Services $100,225

Management consultants, except Bureau of Management Consulting $9,050

Professional services not elsewhere specified $91,175

Other Services $468,182

Contract administration—DSS (Supply) service charges $39,849

E D P services, and purchase of computer software, except those purchased from other departments or programs $317,991—Canada Systems Group Ottawa Ont $191,389.

Hospitality $4,722

Membership fees $9,815

Non-professional personal service contracts, not elsewhere specified $22,255

Temporary help $15,378

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $58,114

Other business services, not elsewhere specified, purchased from other government departments or programs $58

ENVIRONMENT $94,181,136

ADMINISTRATION PROGRAM $5,670,667

Accounting Services $675,695

Accounting and audit services—Audit Services Bureau, DSS (Services) $509,671

Accounting services, except Audit Services Bureau $166,024

Engineering Services $41,512

Engineering consultants (construction) $518

Engineering consultants (other) $196

Engineering services, not elsewhere specified $40,798

ENVIRONMENT—*Continued*

Legal Services $24

Protection Services $45,484

Protection services—Other (Corps of Commissionaires, etc.) $45,484

Scientific Services $312,546

Scientific consultants $278,036

Scientific services, excluding consultants $34,510

Training and Educational Services—Non-Public Servants $5,312

Adult occupational training $1,458

Education: elementary, secondary, and special (including vocational) $879

Education: university and college $477

Teachers and instructors on contract $2,498

Training and Educational Services—Public Servants $102,783

Purchase of training packages and courses $40,381

Staff development and training—Public Service Commission $42,505

Training of public servants—Other, including seminars $6,566

Tuition fees and costs of attending courses not elsewhere specified $13,331

Other Professional Services $943,939

E D P consultants $195,853

Management consultants, except Bureau of Management Consulting $316,811

Management consulting services—Bureau of Management Consulting, DSS (Services) $76,056

Research contracts $289,186— Canadian Coalition and Acid Rain Toronto Ont $100,000.

Professional services not elsewhere specified $66,033

Other Services $3,543,372

Contract administration—DSS (Supply) service charges $310,916

Contracted building cleaning $287

E D P services, and purchase of computer software, except those purchased from other departments or programs $393,612— Datacrown Inc Willowdale Ont $118,984, Polaris Computer Toronto Ont $82,033.

E D P services—Other departments or programs $234,433— DSS-PAC Hull Que $53,709, National Library Ottawa Ont $81,856.

Films and other visual material (National Film Board Revolving Fund) $51,000— National Film Board Montréal Que $51,000.

Hospitality $64,311

Laundry, dry cleaning, and related services $1,396

Membership fees $11,725

Non-professional personal service contracts, not elsewhere specified $335,925—Total Reporting Services Vancouver BC $86,578.

Photography services except motion pictures $60,633

Storage and warehousing, excluding charges from DSS (Supply) $530

Temporary help services $570,011—Barbara Personnel Ottawa Ont $88,534, Bradson Personnel Ottawa Ont $100,922, Portage Personnel Hull Que $52,296, Selective Placements Ottawa Ont $89,833, The 500 Selection Service Ottawa Ont $140,372, Victor Temporary Services Ottawa Ont $52,123.

Warehousing services—Purchased from DSS (Supply) $37

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $1,483,106—T Allooloo Pond Inlet NWT $94,131, Cordillera Vancouver BC $78,702, D Craig Carbon Alta $69,616, R Gruben Tukloyaktuk NWT $50,044, K Ansen Aklovik NWT $83,372, A Leuck Whitehorse YT $87,539, JR Mackay Vancouver BC $57,995, M Sutter Whitehorse YT $51,152, Dr John Tener Ottawa Ont $77,962, LDS Wolfe Vancouver BC $70,674.

Other business services, not elsewhere specified, purchased from other government departments or programs $25,450

ENVIRONMENTAL SERVICES PROGRAM $55,182,924

Accounting Services $126,821

Accounting and audit services—Audit Services Bureau, DSS (Services) $100,404

Accounting services, except Audit Services Bureau $26,417

Engineering Services $4,682,444

Architectural services $43,217

Engineering consultants (construction) $2,738,814

Engineering consultants (other) $901,355—Agriculture Canada Ottawa Ont $197,986, Government of Northwest Territories Yellowknife NWT $50,548, Griffin Well Drilling Renfrew Ont $66,956.

Engineering services, not elsewhere specified $999,058—ADGA Ottawa Ont $78,306, Rayval Ltd Drumbo Ont $129,841, The Computer Room Kanata Ont $55,720.

Health and Welfare Services $3,870

Other health services, not elsewhere specified $3,870

Legal Services $84,134

Protection Services $681,006

Protection services—Other (Corps of Commissionaires, etc.) $681,006—Corps of Commissionaires Edmonton Alta $53,257, Corps of Commissionaires Victoria BC $61,657.

Scientific Services $24,620,341

Scientific consultants $17,380,253—Allan Mass and Associates Winfield BC $55,080, Arctic Laboratories Inuvik NWT $97,642, Batelle Memorial Institute Columbus Ohio USA $94,865, Canviro Consultants Ltd Kitchener Ont $182,862, CH Synfuels Ltd Calgary Alta $66,910, Commonwealth Institute of Biological Control Farnham England $79,846, Concord Scientific Downsview Ont $84,483, Dearborn Chemical Co Ltd Downsview Ont $214,350, Dendron Resources Ottawa Ont $70,704, Elms Design Ancaster Ont $196,000, Environmental Sciences Ltd Vancouver BC $63,042, Forest Engineering Research Institute of Canada Pointe-Claire Que $445,863, Forest Engineering Research Institute of Canada Vancouver BC $345,537, FORINTEK Canada Corporation Vancouver BC $2,207,800, Geological Testing Consultants Ltd Ottawa Ont $145,350, Groupe Dryade Ltée Quebec Que $153,750, Highland Contracting Ltd Gander Nfld $63,560, Imperial Oil Ltd Edmonton Alta $80,000, Lalonde Girouard Letendre et Associés Montreal Que $66,362, Merc Management Edmonton Alta $77,483, Monenco Consultants Ltd Vancouver BC $75,000, Moniteq Ltd Concord Ont $90,350, Monserco Ltd Mississauga Ont $56,826, Nordo Ltd St John's Nfld $148,988, Northland Associates Ltd St John's Nfld $53,950, Ontario Research Foundation Mississauga Ont $71,300, PhD Associates Rexdale Ont $227,749, Resource Integration Systems Ltd Toronto Ont $72,046, Roche Associés Ltd Ste-Foy Que

ENVIRONMENT—*Continued*

$67,760, Simon Resource Consultants Vancouver BC $144,007, Ultra Com Consulting Ottawa Ont $81,237, Universities of: British Columbia Vancouver BC $215,886, McMaster Hamilton Ont $76,011, Toronto Toronto Ont $123,985, Woodlands Resource Services Ltd Edmonton Alta $157,159, Woodlot Services Fredericton NB $71,494, Zenon Environmental Inc Calgary Alta $52,930.

***Scientific services, excluding consultants $7,240,088*—Arctic Enterprises Hopedale Nfld $70,073, Atmospheric Conditions Port-aux-Basques Nfld $72,590, Bonavista Meteorological Enterprises Bonavista Nfld $61,851, W Brown St Andrews Man $61,040, Burgeo Meteorological Enterprises Burgeo Nfld $61,428, Chemex Labs Calgary Alta $64,777, City of Flin Flon Man $52,884, CE Dolter Wynyard Sask $120,336, Energy, Mines and Resources Ottawa Ont $90,351, Environment Quebec Quebec Que $548,230, Garox Services Gimli Man $52,812, L Gunn Alta Lake BC $51,036, RJ Hennessy Burns Lake BC $97,752, Interior Weather Services Ltd Blue River BC $100,344, V Jeffkins Gore Bay Ont $60,801, M Layton Wawa Ont $58,207, J McLeod Meadow Lake Sask $66,367, Ministry of Forests Province of British Columbia Victoria BC $184,974, Normet Services Ltd Chetwynd BC $51,372, Northland Weather Observations Geraldon Ont $78,105, Province of Manitoba Norway House Man $53,056, Toonoonik-Sakoonik Co-op Pond Inlet NWT $148,644, United States Dept of Commerce Rockville Maryland USA $75,000, University of McGill Montreal Que $139,420, Verida Weather Cochenour Ont $61,592, West Baffin Eskimo Co-op Cape Dorset NWT $71,697, AN Whiting Princeton BC $50,712.**

Training and Educational Services—Non-Public Servants $34,483

Adult occupational training $5,915

Education: elementary, secondary, and special (including vocational) $6,194

Education: university and college $10,780

Teachers and instructors on contract $11,594

Training and Educational Services—Public Servants $1,162,606

Purchase of training packages and courses $211,674—Vaco Equipment of Canada Ltd Ottawa Ont $99,000.

Staff development and training—Public Service Commission $216,242

Training of public servants—Other, including seminars $635,143—The Institute of Languages Toronto Ont $51,383.

Tuition fees and costs of attending courses not elsewhere specified $99,547

Other Professional Services $6,542,341

E D P consultants $962,742—MacDonald Dettwiler and Associates Richmond BC $67,958, The MEP Co Markham Ont $80,382.

***Management consultants, except Bureau of Management Consulting $1,062,661*—Canadian Forestry Association Ottawa Ont $78,000, Intellitech Canada Ltd Ottawa Ont $73,966, Kirk Satellite Communications Ottawa Ont $56,802, Ultracom Consulting Services Ottawa Ont $53,249.**

Management consulting services—Bureau of Management Consulting, DSS (Services) $465,507—Acres Consulting Services Ltd Niagara Falls Ont $89,637, DSS Ottawa Ont $59,145.

***Research contracts $3,815,458*—Acres Consulting Services Niagara Falls Ont $175,483, Atmospheric Dynamics Corp Victoria BC $70,195, Canadian Astronautics Ltd Ottawa Ont $61,110, Concord Scientific Corp Concord Ont $106,571, Environmental Research—Tech Inc Concord Mass USA $50,493, EPS Ottawa Ont $82,158, Fisheries and Oceans Ottawa Ont $74,321, HG Engineering Ltd Don Mills Ont $69,761, Intera Environmental Consultants Ltd Calgary Alta $76,402, MacDonald Dettwiler and Associates Richmond BC $61,314,** Meteorological and Environmental Planning Co Ltd Markham Ont $57,102, National Research Council Ottawa Ont $63,274, NSERC Visiting Fellowship Program Ottawa Ont $58,200, Ontario Research Foundation Mississauga Ont $57,079, PhD Associates Rexdale Ont $62,274, Scientific Instrumentation Ltd Saskatoon Sask $60,424, Systemhouse Ltd Ottawa Ont $66,300, The MEP Co Markham Ont $375,429, Universities of: Memorial St John's Nfld $52,162, York Downsview Ont $83,289.

Professional services not elsewhere specified $235,973—Economic consultants advisory services research $68,368, other services $167,605.

Other Services $17,244,878

Contract administration—DSS (Supply) service charges $3,687,247

Contracted building cleaning $563,614—White Star Janitorial Hamilton Ont $178,095.

E D P services, and purchase of com[illegible]oftware, except those purchased from other departments [illegible]grams $2,466,886—Canadian System Group Ottawa Ont $114,096, Datacrown Ottawa Ont $104,527, Datacrown Willowdale Ont $98,997, QL Systems Kingston Ont $162,938, Saskatchewan Computers Regina Sask $92,869, University of New Brunswick Fredericton NB $77,304.

E D P services—Other departments or programs $1,075,381—Canada Systems Group Don Mills Ont $85,190, Dept of Supply and Services Ottawa Ont $64,956, Energy, Mines and Resources Ottawa Ont $268,858.

Films and other visual material (National Film Board Revolving Fund) $40,020

Films and other visual material—Other $211,263

Hospitality $63,168

Laundry, dry cleaning, and related services $85,596

Membership fees $42,787

Non-professional personal service contracts, not elsewhere specified $2,548,540

Other real estate services (management, appraisal, etc.) $7,029

Photography services except motion pictures $440,421

Storage and warehousing, excluding charges from DSS (Supply) $11,902

Temporary help services $1,749,513—Angus Employment Hamilton Ont $69,675, Barbara Office Personnel Ottawa Ont $55,668, MacDonald and Brisson Ottawa Ont $140,643, Manpower Temporary Service Regina Sask $50,818.

Transfer of costs for professional and special services expenditures between appropriations $790,825—Charges from other appropriations $790,825— Transport Canada Winnipeg Man $746,079.

Warehousing services—Purchased from DSS (Supply) $21,161

***Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $1,645,294*—Brokerage fees $63,031, display services $75,151, editing services $190,514, inter-intra office movers $137,349, other services contracts not elsewhere specified $269,922, other services not elsewhere specified except for government departments $758,493, purchased ground keeping services $97,260, other services $53,574.**

***Other business services, not elsewhere specified, purchased from other government departments or programs $1,794,231*—Printing services within the department $96,289, services not elsewhere specified purchased from other government departments $95,811, Transport Canada Montreal Que $283,200, Transport Canada Toronto Ont $154,400, other services $1,164,531.**

ENVIRONMENT—*Continued*

PARKS CANADA PROGRAM $33,327,545

Accounting Services $151,836

Accounting and audit services—Audit Services Bureau, DSS (Services) $109,961

Accounting services, except Audit Services Bureau $41,875

Engineering Services $12,125,242

Architectural services $1,261,474—Campbell Corporation Ottawa Ont $68,297, Design and Communications Westmount Que $94,280, Dominik Thompson Mallette and Proctor Cornwall Ont $70,379, Emilieu Couture Levis Que $67,693, Jodoin Lamarre Pratt and Associates Montreal Que $82,355.

Engineering consultants (construction) $7,779,143—Andre Marsan and Associates Montreal Que $64,060, Gauthier Guite and Roy Quebec City Que $100,900, Group Conseil S M Longueuil Que $50,102, Government of Canada—Energy, Mines and Resources Ottawa Ont $105,163, IKOY Partnership Winnipeg Man $72,723, Jean-Louis Caron Trois-Rivières Que $119,960, Reid Crowther and Partners Calgary Alta $79,640.

Engineering consultants (other) $1,226,425—Government of Canada—Public Works Canada Montreal Que $61,753, Quebec City Que $75,829, Yvon D J Delisle Incorporated Longueuil Que $57,690.

Engineering services, not elsewhere specified $1,858,200—McNeely Engineering Rockland Ont $425,905, Therese Poulin Ste-Foy Que $98,369.

Health and Welfare Services $97,043

Other health services, not elsewhere specified $97,043—Associate Ambulance Mayerthorpe Alta $95,662.

Legal Services $429,958

Protection Services $1,789,496

Protection services—Other (Corps of Commissionaires, etc.) $1,789,496— Andersons Investigation and Consultant Douglastown NB $141,615, Comtec Security Incorporated Windsor Ont $51,500, Canadian Corps of Commissionaires: Winnipeg Man $80,873, Ottawa Ont $97,282, St John's Nfld $187,746, Halifax NS $425,401, Saint John NB $162,546, Help International Whitehorse YT $62,946.

Scientific Services $1,549,744

Scientific consultants $559,691

Scientific services, excluding consultants $990,053—Government of Canada—Agriculture Canada Ottawa Ont $53,400, Marthyne Pelletier La Durantaye Que $111,160.

Training and Educational Services—Non-Public Servants $115,200

Adult occupational training $1,624

Education: elementary, secondary, and special (including vocational) $101,622— Prince Albert Rural School Division Prince Albert Sask $66,518.

Education: university and college ($356)

Teachers and instructors on contract $12,310

Training and Educational Services—Public Servants $474,433

Purchase of training packages and courses $13,809

Staff development and training—Public Service Commission $123,906

Training of public servants—Other, including seminars $299,616

Tuition fees and costs of attending courses not elsewhere specified $37,102

Other Professional Services $984,303

E D P consultants $37,891

Management consultants, except Bureau of Management Consulting $580,819—Canadian Management Control System Corporation Toronto Ont $342,603.

Management consulting services—Bureau of Management Consulting, DSS (Services) $34,958

Research contracts $256,362

Professional services not elsewhere specified $74,273

Other Services $15,610,290

Contract administration—DSS (Supply) service charges $1,054,758— Government of Canada—Department of Supply and Services Hull Que $295,877.

Contracted building cleaning $661,703— Metro Cleaning Services Halifax NS $62,474, Thebeau Brothers Ltd St Louis de Kent NB $59,704.

E D P services, and purchase of computer software, except those purchased from other departments or programs $349,578— Datacrown Incorporated Willowdale Ont $243,326.

E D P services—Other departments or programs $1,114,153— Government of Canada—Department of the Environment Hull Que $56,517, Department of Supply and Services Hull Que $992,795.

Films and other visual material (National Film Board Revolving Fund) $838,556—National Film Board Montreal Que $616,252.

Films and other visual material—Other $321,551

Hospitality $72,304

Laundry, dry cleaning, and related services $81,216

Membership fees $49,629

Non-professional personal service contracts, not elsewhere specified $4,473,780—Andre Roberge Ste-Foy Que $76,504, Baddeck Public Library Baddeck NS $149,826, Claude Beaulieu Lauzon Que $79,114, Excavations Daniel Robert Montreal Que $63,546, Gilles Brochu Quebec City Que $111,330, Government of Canada—Department of Transport Rimouski Que $116,291, Gregoire Picard Charlesbourg Que $54,778, Louise Lalancette Sillery Que $52,800, Patrice Poulin Quebec City Que $77,290, Reid Crowther and Partners Ltd Calgary Alta $79,312, Robert Ostiguy Marieville Que $71,294, St-Boniface Historical Society Winnipeg Man $62,908, Union des Carriers et Pavages Ltd Charlesbourg Que $69,770, Zutphen Brothers Construction Port Hood NS $61,609.

Other real estate services (management, appraisal, etc.) $22,693

Photography services except motion pictures $920,591—Government of Canada—Canadian Government Photo Centre Ottawa Ont $82,873.

Storage and warehousing, excluding charges from DSS (Supply) $5,774

Temporary help services $508,925

Transfer of costs for professional and special services expenditures between appropriations $27,727—Charges from other appropriations $27,727.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matter or publications) $4,655,866—Airport Transfer Halifax NS $285,889, Canadian National Railways Toronto Ont $65,173, Chatham Coach Lines Chatham Que $205,700, Francine

ENVIRONMENT—*Concluded*

Guay Sillery Que $119,531, Government of Canada—Canadian Government Exposition Centre Ottawa Ont $117,175, Hofam Catering Ltd Peace River Alta $191,660, Mirlac Incorporated Shawinigan Que $71,380, Pentagon Equipment Calgary Alta $126,490.

Other business services, not elsewhere specified, purchased from other government departments or programs $451,486—Government of Canada—Department of the Environment Hull Que $70,376.

EXTERNAL AFFAIRS $51,184,081

Department $43,788,511

CANADIAN INTERESTS ABROAD PROGRAM $40,111,191

Accounting Services $4,914

Accounting and audit services—Audit Services Bureau, DSS (Services) $4,735

Accounting services, except Audit Services Bureau $179

Engineering Services $3,760,376

Architectural services $3,060,759—Arthur Erickson Toronto Ont $234,815, Dubois Plumb and Associates Toronto Ont $128,099, Fiset Miller Vinois Montréal Que $61,985, Hanscomb Consultants Toronto Ont $101,612, Nekison Engineering Contractors Islington Ont $160,863, Ouellet and Reeves Montréal Que $87,087, Sankey Partnership Toronto Ont $515,451.

Engineering consultants (construction) $112,202

Engineering consultants (other) $587,415

Health and Welfare Services $36,477

Para-medical personnel $1,197

Physicians and surgeons $35,280

Legal Services $1,018,942

Legal services $1,018,942—L L Herman Ottawa Ont $50,045, Marginographer Enterprises Ltd Ottawa Ont $82,500, J Schneider Washington DC USA $131,151, Michael Shepard Associates Ltd Victoria BC $65,324, P Weir Paris France $70,459.

Protection Services $7,993,972

Protection services from other government departments $4,394,733—Royal Canadian Mounted Police Ottawa Ont $4,394,602.

Protection services—Other (Corps of Commissionaires, etc.) $3,599,239—Canadian Corps of Commissionaires Ottawa Ont $1,210,889.

Training and Educational Services—Non-Public Servants $777,623

Teachers and instructors on contract $777,623

Training and Educational Services—Public Servants $1,133,945

Purchase of training packages and courses $2,312

Staff development and training—Public Service Commission $127,033

Training consultants $1,449

Training of public servants—Other, including seminars $846,848

Tuition fees and costs of attending courses not elsewhere specified $156,303

Other Professional Services $4,348,374

E D P consultants $64,078

Management consultants, except Bureau of Management Consulting $329,354

Management consulting services—Bureau of Management Consulting, DSS (Services) $296,578

Research contracts $358,239

Professional services not elsewhere specified $3,300,125—L'Industrielle-Services Techniques Inc Montreal Que $825,096.

Other Services $21,036,568

Contract administration—DSS (Supply) service charges $476,820

Contracted building cleaning $934,817—L'Industrielle-Services Techniques Inc Montreal Que $459,492

E D P services, and purchase of computer software, except those purchased from other departments or programs $908,308

E D P services—Other departments or programs $26,151

Films and other visual material—Other $342,425

Hospitality $11,015,979

Laundry, dry cleaning, and related services $93,359

Membership fees $13,219

Non-professional personal service contracts, not elsewhere specified $434,240

Other real estate services (management, appraisal, etc.) $104,992

Photography services except motion pictures $97,646

Storage and warehousing, excluding charges from DSS (Supply) $207,169

Temporary help services $1,000,970

Transfer of costs for professional and special services expenditures between appropriations $107,450—Charges from other appropriations $107,450.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $3,366,499—Association des Universités et Collèges du Canada Ottawa Ont $84,353, James Dobbins Assoc Toronto Ont $330,389, Chavender Research Initiatives Manotick Ont $51,096, World University Service of Canada Ottawa Ont $140,149.

Other business services, not elsewhere specified, purchased from other government departments or programs $1,906,524

CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND $1,930,490

Accounting Services $117,618

Accounting services, except Audit Services Bureau $117,618—Government of Canada—Department of External Affairs Ottawa Ont $88,971, Department of Supply and Services Ottawa Ont $28,647.

Protection Services $166,546

Protection services—Other (Corps of Commissionaires, etc.) $166,546— Canadian Corps of Commissionaires Ottawa Ont $68,501.

Training and Educational Services—Public Servants $8,621

Tuition fees and costs of attending courses not elsewhere specified $8,621

Other Professional Services $2,790

Professional services not elsewhere specified $2,790

EXTERNAL AFFAIRS—*Continued*

Other Services $1,634,915

E D P services, and purchase of computer software, except for those purchased from other departments or programs $82,382— Datacrown Inc Willowdale Ont $79,311.

Hospitality $993

Membership fees $318

Storage and warehousing, excluding charges from DSS (Supply) $11,362

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $1,539,860— Canada Post Ottawa Ont $662,495, Department of External Affairs Ottawa Ont $864,876.

WORLD EXHIBITIONS PROGRAM $1,344,882

Other Professional Services $3,341

Professional services not elsewhere specified $3,341

Other Services $1,341,541

Films and other visual material—Other $1,334,000

Hospitality $5,568

Non-professional personal service contracts, not elsewhere specified $475

Photography services except motion pictures $206

Storage and warehousing, excluding charges from DSS (Supply) $1,239

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $53

GRAINS AND OILSEEDS PROGRAM $401,948

Training and Educational Services—Non-Public Servants $912

Teachers and instructors on contract $912

Training and Educational Services—Public Servants $1,128

Staff development and training—Public Service Commission $90

Training of public servants—Other, including seminars $788

Tuition fees and costs of attending courses not elsewhere specified $250

Other Professional Services $296,675

Research contracts $11,456

Professional services not elsewhere specified $285,219

Other Services $103,233

Contract administration—DSS (Supply) service charges $344

Hospitality $25,497

Photography services except motion pictures $397

Temporary help services $62,320

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $14,675

Canadian International Development Agency $7,032,599

Accounting Services $193,831

Accounting and audit services—Audit Services Bureau, DSS (Services) $193,831—Audit Services Bureau Hull Que $193,831.

Health and Welfare Services $1,744

Other health services, not elsewhere specified $1,744

Legal Services $10,937

Protection Services $36,570

Protection services—Other (Corps of Commissionaires, etc.) $36,570

Training and Educational Services—Public Servants $712,998

Staff development and training—Public Service Commission $103,125—Public Service Commission Ottawa Ont $103,125.

Training consultants $496,619—Deltranik Hull Que $68,395, Domus Software Ottawa Ont $50,000, Hall and Sloat Ottawa Ont $99,949.

Training of public servants—Other, including seminars $100,556— Conferences $26,967, field reps $557, training other taxable $615, training other non-taxable $72,417.

Tuition fees and costs of attending courses not elsewhere specified $12,698

Other Professional Services $5,517,143

E D P consultants $2,935,069—Bailey and Rose Ottawa Ont $93,993, Canada Systems Group Ottawa Ont $74,688, Currie Coopers and Lybrand Ottawa Ont $118,000, DMR and Associates Ottawa Ont $1,573,618, IOTA Ottawa Ont $50,385, Federal Systems Group Ottawa Ont $66,950, Maxima Ottawa Ont $182,197, Systemhouse Ltd Ottawa Ont $462,160.

Management consultants, except Bureau of Management Consulting $512,998—Currie Coopers and Lybrand Ottawa Ont $61,400, DMR and Associates Ottawa Ont $105,995, Systemhouse Ltd Ottawa Ont $62,000.

Management consulting services—Bureau of Management Consulting, DSS (Services) $45,785

Professional services not elsewhere specified $2,023,291—Contrakon Conference Centre Mont Ste-Marie Que $106,699, Ernst and Whinney Consultants Ottawa Ont $50,244, Government of Canada—International Development Research Centre Ottawa Ont $105,610, National Film Board Montreal Que $380,103, Treasury Board Ottawa Ont $57,527, York Advertising Ottawa Ont $67,712.

Other Services $559,376

Contract administration—DSS (Supply) service charges $43,790

Films and other visual material—Other $142

Hospitality $69,958

Membership fees $5,935

Storage and warehousing, excluding charges from DSS (Supply) $3,801

Temporary help services $339,166—Barbara's Office Personnel Ottawa Ont $120,258, Bradson Personnel Services Ottawa Ont $84,831.

Transfer of costs for professional and special services expenditures between appropriations $13,344—Charges from other appropriations $13,344.

Other business services, not elsewhere specified, purchased from other government departments or programs $83,240

EXTERNAL AFFAIRS—*Concluded*

International Joint Commission $362,971

Legal Services $10,873

Training and Educational Services—Public Servants $22,617

Training of public servants—Other, including seminars $22,617

Other Professional Services $207,312

Management consultants, except Bureau of Management Consulting $7,290

Professional services not elsewhere specified $200,022

Other Services $122,169

E D P services, and purchase of computer software, except those purchased from other departments or programs $273

Hospitality $3,521

Membership fees $289

Storage and warehousing, excluding charges from DSS (Supply) $4,782

Temporary help services $21,115

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $92,189

FINANCE $18,870,675

Department $8,315,321

FINANCIAL AND ECONOMIC POLICIES PROGRAM $8,170,436

Protection Services $477,818

Protection services from other government departments $6,317

Protection services—Other (Corps of Commissionnaires, etc.) $471,501—Canadian Corps of Commissionnaires Ottawa Ont $469,933.

Training and Educational Services—Public Servants $241,069

Purchase of training packages and courses $70,661—Gerard Caron School of Languages Vanier Ont $66,960.

Staff development and training—Public Service Commission $33,822

Training of public servants—Other, including seminars $46,913

Tuition fees and costs of attending courses not elsewhere specified $89,673

Other Professional Services $3,239,179

E D P consultants $30,567

Management consultants, except Bureau of Management Consulting $2,477,961—The Conference Board of Canada Ottawa Ont $102,000, Currie Coopers & Lybrand Toronto Ont $67,835, First Boston Canada Ltd Toronto Ont $75,000, Guy Lord Westmount Que $95,578, Goodman and Carr Toronto Ont $50,134, K & K Policy Consultants Bolton Ont $61,569, Paterson Cook Ltd Vancouver BC $51,169, The Planning Economics Group Woburn Mass USA $298,200, Bernard Shinder Ottawa Ont $90,721, J M Smith Ottawa Ont $55,300.

Management consulting services—Bureau of Management Consulting, DSS (Services) $426,470—Government of Canada Supply and Services Canada Ottawa Ont $413,943.

Research contracts $5,000

Professional services not elsewhere specified $299,181—Goldfarb Consultants North York Ont $84,000, Questions and Answers Consultants Inc North York Ont $80,000.

Other Services $4,212,370

Contract administration—DSS (Supply) service charges $369,387—Government of Canada—Supply and Services Canada Ottawa Ont $369,387.

E D P services, and purchase of computer software, except from those purchased from other departments or programs $2,603,598—Canada Systems Group Ltd Ottawa Ont $488,047, The Conference Board of Canada Ottawa Ont $943,036, Data Resources Inc Toronto Ont $254,323, Datacrown Inc Willowdale Ont $128,477, Dataline Inc Toronto Ont $93,482, Dun & Bradstreet Canada Ltd Toronto Ont $79,324, L'Industrielle-Services Techniques Inc Montreal Que $52,034, I P Sharp Assoc Ltd Toronto Ont $205,854.

E D P services—Other departments or programs $163,298—Government of Canada—Revenue Canada Taxation $114,505.

Hospitality $122,048

Laundry, dry cleaning, and related services $460

Membership fees $15,453

Photography services except motion pictures $12,320

Temporary help services $596,255—Barbara's Office Personnel Ottawa Ont $273,704, Bradson Personnel Services Ottawa Ont $59,861, Victor Temporary Services Ottawa Ont $79,642.

Warehousing services—Purchased from DSS (Supply) $24,542

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $275,531—MacDonald and Brisson Personnel Services Ltd Ottawa Ont $68,800.

Other business services, not elsewhere specified, purchased from other government departments or programs $29,478

ANTI-DUMPING TRIBUNAL PROGRAM $92,392

Legal Services $6,603

Training and Educational Services—Public Servants $3,551

Training of public servants—Other, including seminars $1,146

Tuition fees and costs of attending courses not elsewhere specified $2,405

Other Professional Services $64,353

Professional services not elsewhere specified $64,353—Steno Train Services Ottawa Ont $54,073.

Other Services $17,885

Contract administration—DSS (Supply) service charges $5,009

E D P services, and purchase of computer software, except those purchased from other departments or programs $915

Hospitality $504

Membership fees $1,800

Photography services except motion pictures $198

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $9,375

Other business services, not elsewhere specified purchased from other government departments or programs $84

FINANCE—*Continued*

INSPECTOR GENERAL OF BANKS PROGRAM $52,493

Legal Services $9,406

Training and Educational Services—Public Servants $3,832

Training of public servants—Other, including seminars $1,165

Tuition fees and costs of attending courses not elsewhere specified $2,667

Other Services $39,255

Contract administration—DSS (Supply) services charges $1,082

E D P services, and purchase of computer software, except for those purchased from the other departments or programs $22,871

Hospitality $1,946

Membership fees $390

Photography services except motion pictures $9

Temporary help services $3,889

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $8,294

Other business services, not elsewhere specified, purchased from other government departments or programs $774

Auditor General $6,746,796

Accounting Services $3,715,073

Accounting and audit services—Audit Services Bureau, DSS (Services) $8,100

Accounting services, except Audit Services Bureau $3,706,973—Arthur Andersen and Co Ottawa Ont $92,881, Clarkson Gordon Ottawa Ont $84,834, JC Cooper and Associates Inc Ottawa Ont $121,649, JC Cooper et Associés Inc Montreal Que $55,660, Richard Cournoyer et Associés Inc Gloucester Ont $69,175, WP Cunningham Ottawa Ont $65,250, Deloitte Haskins and Sells Ottawa Ont $372,545, Destrier Management Consultants Inc Ottawa Ont $54,600, Dunwoody and Co Ottawa Ont $77,507, ERA Consultants Inc Ottawa Ont $133,782, G Grodecki and Associates Inc Weston Ont $53,798, A E LePage Toronto Ont $117,903, MacGillivray and Co Ottawa Ont $102,090, Maheu Noiseux and Co Montreal Que $72,003, Peat Marwick Mitchell and Co Ottawa Ont $133,472, Peat Marwick and Partners Ottawa Ont $255,288, Potentia Consultants Ltd Ottawa Ont $51,388, RJ Quesnel and Associates Ottawa Ont $54,880, Raymond Chabot Martin Paré et Cie Montreal Que $124,173, Samson Bélair Montreal Que $121,688, Services Professionnels Cousineau Inc Brossard Que $59,882, Standards and Performance Enr Outremount Que $56,970, Thorne Stevenson and Kellogg Toronto Ont $72,106, Touche Ross and Co Ottawa Ont $51,957.

Legal Services $58,769

Protection Services $19,804

Protection services—Other (Corps of Commissionaires, etc.) $19,804

Training and Educational Services—Non-Public Servants $296,542

Teachers and instructors on contract $296,542—Touche Ross and Co Toronto Ont $89,297.

Training and Educational Services—Public Servants $282,631

Purchase of training packages and courses $76,102

Staff development and training—Public Service Commission $58,310

Training of public servants—Other, including seminars $55,294

Tuition fees and costs of attending courses not elsewhere specified $92,925

Other Professional Services $1,524,641

E D P consultants $156,633—Minasu Information Systems Ltd Ottawa Ont $98,825.

Management consultants, except Bureau of Management Consulting $45,588

Management consulting services—Bureau of Management Consulting, DSS (Services) $5,527

Professional services not elsewhere specified $1,316,893—Deloitte Haskins and Sells Ottawa Ont $52,105, Esgore Associates Inc Ottawa Ont $53,040, DE Hushion and Associates Ltd Ottawa Ont $65,400, MacGillivray and Co Ottawa Ont $55,023, Management Planning Institute Inc Toronto Ont $60,902, Ronald O Moore Willowdale Ont $63,450, Senior Management Compensation Group Toronto Ont $61,200, Systemshouse Ltd Ottawa Ont $66,873.

Other Services $849,336

Contract administration—DSS (Supply) service charges $202

E D P services, and purchase of computer software, except those purchased from other departments or programs $185,175—Canada Systems Group Ltd Ottawa Ont $54,144.

E D P services—Other departments or programs $1,000

Hospitality $21,139

Membership fees $40,322

Photography services except motion pictures $1,499

Temporary help services $559,853—Barbara Personnel Inc Ottawa Ont $116,624, Bradson Personnel Services Inc Ottawa Ont $131,518, Victor Temporary Services Ottawa Ont $124,618.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $40,146

Insurance $3,652,097

Accounting Services $2,890,568

Accounting and audit services—Audit Services Bureau, DSS (Services) $45,170

Accounting services, except Audit Services Bureau $2,845,398—The Clarkson Company Ltd Toronto Ont $1,288,882, Northumberland General Insurance Co Toronto Ont $200,183, Price Waterhouse Ltd Toronto Ont $1,275,222.

Legal Services $128,145

Legal services $128,145—Stapells and Sewell Toronto Ont $82,930.

Protection Services $2,215

Protection services—Other (Corps of Commissionaires, etc.) $2,215

Training and Educational Services—Public Servants $41,785

Staff development and training—Public Service Commission $9,519

Training of public servants—Other, including seminars $26,451

Tuition fees and costs of attending courses not elsewhere specified $5,815

Other Professional Services $54,272

E D P consultants $16,987

FINANCE—*Concluded*

Professional services not elsewhere specified $37,285—Personal service contracts $37,285.

Other Services $535,112

Contract administration—DSS (Supply) service charges $24,458

E D P services, and purchase of computer software, except those purchased from other departments or programs $353,067—Alphatext Systems Ltd Ottawa Ont $51,031, Canada Systems Group Ottawa Ont $149,534, I P Sharp Assoc Ltd Toronto Ont $102,791.

Films and other visual material—Other $7,518

Hospitality $857

Membership fees $4,035

Other real estate services (management, appraisal, etc.) $105,655—Public Works Canada $105,655.

Storage and warehousing, excluding charges from DSS (Supply) $1,095

Temporary help services $20,360

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $6,217

Other business services, not elsewhere specified, purchased from other government departments or programs $11,850

Tariff Board $156,461

Training and Educational Services—Public Servants $6,214

Training of public servants—Other, including seminars $6,214

Other Professional Services $95,745

Professional services not elsewhere specified $95,745—D Kronick Ottawa Ont $56,115.

Other Services $54,502

Temporary help services $9,993

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $44,509

FISHERIES AND OCEANS $71,354,785

Department $71,354,785

Accounting Services $669,657

Accounting and audit services—Audit Services Bureau, DSS (Services) $116,882—Audit Services Bureau Ottawa Ont $116,882.

Accounting services, except Audit Services Bureau $552,775—Price Waterhouse Toronto Ont $77,257, Thorne Riddell Vancouver BC $71,675.

Engineering Services $3,070,912

Architectural services $7,668

Engineering consultants (construction) $1,052,509—Emco Engineering Castlegar BC $71,864, International Submarine Engineering Ltd Port Moody BC $485,379, Kerr Wood Leidal Associates Ltd North Vancouver BC $86,393, Seashore Engineering St John's Nfld $118,728, Wright Engineers Ltd Vancouver BC $59,821.

Engineering consultants (other) $461,222—Centre de Recherche Industrielle du Quebec Ste-Foy Que $108,232.

Engineering services, not elsewhere specified $1,549,513—Department of Public Works Toronto Ont $108,556, Freshwater Fish Marketing Corporation Winnipeg Man $355,967, Navimar Corporation Ltée Quebec Que $480,978.

Health and Welfare Services $65,435

Other health services, not elsewhere specified $65,435

Legal Services $1,345,616

Legal services $1,345,616—Cox Downie & Goodfellow Halifax NS $440,963, Sterling Ryan St John's Nfld $117,833.

Protection Services $1,634,417

Protection services from other government departments $11,412

Protection services—Other (Corps of Commissionaires, etc.) $1,623,005—Canadian Corps of Commissionaires: Halifax NS $276,569, Saint John NB $189,239, St John's Nfld $194,032, Vancouver BC $156,348, Victoria BC $195,613, Winnipeg Man $53,592, Johnson Combined Enterprises Ltd St John's Nfld $98,629, Securiguard Services Ltd Vancouver BC $202,251, Suburban Marine Topsail Corner Brook Nfld $50,558.

Scientific Services $16,848,556

Scientific consultants $1,187,063—Freshwater Fish Marketing Corp Winnipeg Man $105,861, North South Consultants Winnipeg Man $424,642, Wycove Systems Ltd Tantallon NS $89,687.

Scientific services, excluding consultants $15,661,493—Aquatic Industries Ltd St Andrews NB $115,842, Archipelago Marine Research Victoria BC $73,142, Arctic Laboratories Sidney BC $159,266, Arctic Sciences Ltd Sidney BC $172,157, Atlantic Air Surveys Dartmouth NS $65,467, WF Baird & Assoc Ottawa Ont $56,607, Bio-Comp Research and Consulting Burlington Ont $86,760, Bio-Conseil Inc Quebec Que $125,826, Broccoli Bros Enterprise Sidney BC $72,400, C-Core St John's Nfld $2,095,013, Canadian Paraplegic Association Halifax NS $80.008, Canadian Saltfish Corp St John's Nfld $62,416, Capital Applied Research Victoria BC $59,990, Caulfield Creative Arts Sherwood Park Alta $87,073, Dalhousie University Halifax NS $80,448, Dobrocky Seatech Sidney BC $111,271, EVS Consultants North Vancouver BC $59,122, Fisheries Association of Nfld & Labrador St John's Nfld $188,672, Fundy Isles Marine Enterprises Ltd St Andrews NB $75,858, Georgia Tech Research Institute Atlanta Ga USA $76,808, Helix Biotech Ltd Richmond BC $54,800, Huntsman Marine Laboratory St Andrews NB $271,956, Interact Computing Services Sidney BC $55,493, International Pacific Salmon Fisheries Commission New Westminster BC $117,788, JC Lee & Associates Nanaimo BC $694,369, LGL Ltd Sidney BC $755,664, Lamu Research Nanaimo BC $65,261, MacLaren Plansearch Corp Vancouver BC $107,487, Malaspina College Nanaimo BC $102,994, Marinav Canada Inc Ottawa Ont $828,787, Martec Ltd Halifax NS $55,669, McMaster University Hamilton Ont $67,369, Monenco Ltd Halifax NS $54,028, Nfld Fisheries Ltd St John's Nfld $141,659, Nortech Surveys Calgary Alta $67,000, Province of BC—Ministry of Forests $122,000, Salmon Assoc of Eastern Nfld St John's Nfld $201,729, Seakem Oceanography Ltd Sidney BC $577,276, Simon Fraser University Burnaby BC $64,954, Supply and Services Ottawa Ont $94,167, Terra Surveys Ltd Ottawa Ont $148,631, Treasury Board Ottawa Ont $61,066, Unicore Services Ltd Burnaby BC $537,635, University of British Columbia Vancouver BC $59,553, Washburn and Gillis Associates Ltd Fredericton NB $54,565, Woods Gordon Ottawa Ont $61,066.

Training and Educational Services—Non-Public Servants $160,249

Education: elementary, secondary, and special (including vocational) $786

Education: university and college $5,363

FISHERIES AND OCEANS—*Continued*

Teachers and instructors on contract $154,100—University of British Columbia Vancouver BC $92,000.

Training and Educational Services—Public Servants $901,034

Purchase of training packages and courses $44,861

Staff development and training—Public Service Commission $208,051—Public Service Commission Ottawa Ont $83,186.

Training consultants $92,379

Training of public servants—Other, including seminars $465,316

Tuition fees and costs of attending courses not elsewhere specified $90,427

Other Professional Services $19,176,729

E D P consultants $2,035,852—Beothuk Data Systems Ltd St John's Nfld $58,173, Information Systems Group Ltd St John's Nfld $67,330, Maheu Noiseux et Compagnie Quebec Que $184,240, Quantum Research Ltd Vancouver BC $118,790, Université de Moncton Moncton NB $266,564.

Management consultants, except Bureau of Managment Consulting $1,201,402—Beothuk Data Systems Ltd St John's Nfld $107,573, Peat Marwick and Partners Ottawa Ont $110,401, Price Waterhouse Toronto Ont $433,577, Universal System Ltd Fredericton NB $66,977.

Management consulting services—Bureau of Managment Consulting, DSS (Services) $365,299—DSS Ottawa Ont $364,849.

Research contracts $1,356,876—CLC Canadian Marketing Associates Ltd Downsview Ont $462,230, EVS Consultants Ltd North Vancouver BC $83,481, The Longwoods Research Group Ltd Toronto Ont $290,000, D McLeahy & Associates Ltd West Vancouver BC $91,540, Thorne Stevensen & Kellogg Ottawa Ont $63,253.

Professional services not elsewhere specified $14,217,300—AL Professional Services Ltd Shediac Bridge NB $139,092, A Arsenault Montreal Que $52,000, Baie Ste-Anne Cooperative Baie Ste-Anne NB $69,999, Baie Ste-Anne Property Services Ltd Baie Ste-Anne NB $123,652, Bay of Islands North Shore Development Association Bay of Islands Nfld $74,657, Baynes Communications Ottawa Ont $51,641, Bluenose Fisheries Moncton NB $50,000, Caldwell Partners International Toronto Ont $94,980, Canadian Saltfish Corp St John's Nfld $505,755, Connors Brothers Shippagan NB $76,813, Corporation de developpement des Pêches du Quebec Inc Que $439,669, Fisheries Council of Canada Ottawa Ont $65,027, Glover Business Communications Ltd Vancouver BC $198,868, Howard Paish and Associates Coquitlam BC $207,074, Huntsman Marine Lab St Andrews NB $55,707, LGL Ltd St John's Nfld $156,184, Lee Straight Consulting Services Ltd $50,629, Maritime Fishermen's Union Shediac NB $171,825, Maritime Resource Management Service Amherst NS $317,922, HR McNairnay Salmon Arm BC $52,448, Memorial University of Nfld St John's Nfld $63,883, Moniteg Ltd Concord Ont $165,581, National Defence Ottawa Ont $2,035,962, The Native Brotherhood of British Columbia Vancouver BC $89,220, Northern Pipeline Agency Calgary Alta $55,847, BJT O'Hagan Burlington Ont $168,338, Poisson Salé Gaspésien Ltée Grande Riviere Que $124,630, Port au Port Economic Development Association Port au Port Nfld $74,609, Prince Edward Island Fishermen's Association Charlottetown PEI $294,871, Public Works Cap Diamant Que $54,549, Royal Canadian Legion Cardigan PEI $157,582, Capt EL Rudolph Guysborough Co NS $56,500, Seimac Ltd St John's Nfld $145,491, Shorten Enterprises Richibucto NB $54,337, G Steele Nainamo BC $92,400, Systemhouse Ottawa Ont $52,041, Treasury Board Ottawa Ont $211,704, Universite de Moncton NB $140,268, University of Prince Edward Island Charlottetown PEI $66,830, White Bay North Development Association St Anthony Nfld $57,050, Woods Gordon Ottawa Ont $104,500.

Other Services $27,482,180

Contract admistration—DSS (Supply) service charges $5,824,333—Supply and Services Ottawa Ont $5,816,443.

Contracted building cleaning $619,411—A & A Cleaning Winnipeg Man $103,360, East-Can Maintenance Ltd Dartmouth NS $117,759, Tom Bursey Cleaners St John's Nfld $139,500.

E D P services, and purchase of computer software except those purchased from other departments or programs $5,023,051—Alphatext Ottawa ont $55,079, Arctic Sciences Ltd Sidney BC $180,335, Block Bros Data Centre Ltd Vancouver BC $248,701, Canada Systems Group Don Mills Ont $275,593, Comshare Rexdale Ont $1,047,520, Control Data Canada Ltd Mississauga Ont $50,265, Dataline Toronto Ont $285,098, Infomart Toronto Ont $100,136, Interact Computing Services Ltd Vancouver BC $180,312, Maritime Computers Ltd Halifax NS $277,522, Nfld & Labrador Computer Services St John's Nfld $590,979, Nortech Surveys Inc Calgary Alta $179,900, University of Manitoba Winnipeg Man $55,349, Wycove Systems Ltd Tantallon NS $73,629.

E D P services—Other departments or programs $113,055—Energy, Mines and Resources Ottawa Ont $76,410.

Films and other visual material (National Film Board Revolving Fund) $1,135,257

Films and other visual material—Other $390,537

Hospitality $202,401

Laundry, dry cleaning, and related services $112,508

Membership fees $23,027

Non-professional personal service contracts, not elsewhere specified $396,585

Photography services except motion pictures $459,391

Storage and warehousing, excluding charges from DSS (Supply) $422,566—Associated Freezers Ltd St John's Nfld $130,473, B & L Cold Storage Ltd St John's Nfld $61,590, Ocean Harvesters Ltd St John's Nfld $131,462.

Temporary help services $1,913,543—Barbara Personnel Ottawa Ont $172,229, Manpower Temporary Services Moncton NB $90,158, Office Assistance Vancouver BC $254,949, Quantum Management Montreal Que $67,147.

Transfer of costs for professional and special services expenditures between appropriations ($5,925)—Recovery of incremental expenditures from other appropriations ($5,925).

Warehousing services—Purchased from DSS (Supply) $8,195

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $10,721,575—Beothuk Data Systems St John's Nfld $2,137,564, Bio-Conseil Inc Quebec Que $60,081, British Columbia Institute of Technology Burnaby BC $96,189, Central Interior Tribal Council Kamloops BC $91,890, Chehalis Indian Band Agassiz BC $218,428, Consultation Gaspé Enr Gaspé Quebec $126,116, E Coulofis Ottawa Ont $84,644, Cowichan Indian Band Duncan BC $197,375, DJ Davies Ltd Whitehorse YT $229,557, Entech Environmental Consultants Ltd Vancouver BC $115,601, Fisheries Association of BC Vancouver BC $51,123, Freshwater Fish Marketing Corporation Winnipeg Man $145,035, Heiltsuk Indian Band Port Hardy BC $152,908, IEC Beak Consultants Ltd Richmond BC $63,854, Kincolith Indian Band Kincolith BC $96,864, Kispiox Indian Band Hazelton BC $226,002, Masset Indian Band Masset BC $164,410, Nanaimo Community Employment Nanaimo BC $167,648, P Nelson North Vancouver BC $61,053, Nimpkish Indian Band Alert Bay BC $225,075, North Thompson Indian Band Barriere BC $95,845, Northern Vancouver Island Salmon Enhancement Association Port

FISHERIES AND OCEANS—*Concluded*

Hardy BC $91,438, Powell River Salmon Society Powell River BC $125,815, San Juan River Enhancement Committee Port Renfrew BC $76,742, Save the Salmon Society Vancouver BC $147,840, Sea Spring Salmon Farm Ltd Chemainus BC $117,930, Sechelt Indian Band Sechelt BC $131,730, Sliammon Indian Band Powell River BC $145,253, Terrace Kitsumkalum Salmonid Enhancement Society Terrace BC $196,820, Thornton Creek Enhancement Society Ucluelet BC $83,528, Underwood McLellan Ltd Burnaby BC $272,442, Unicore Services Ltd Burnaby BC $358,276, West Coast Fishculture Ltd Nanaimo BC $99,688.

Other business services, not wlsewhere specified, purchased from other government departments or programs $122,670

GOVERNOR GENERAL $267,542

Training and Educational Services—Public Servants $11,867

Training of public servants—Other, including seminars $11,502

Tuition fees and costs of attending courses not elsewhere specified $365

Other Professional Services $5,011

Other professional services not elswhere specified $5,011

Other Services $250,664

Contract administration—DSS (Supply) service charges $7,409

Hospitality $57,060

Laundry, dry cleaning, and related services $33,182

Membership fees $520

Non-professional personal service contracts, not elsewhere specified $14,840

Photography services except motion pictures $17,903

Temporary help services $115,744

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $4,006

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $207,666,300

Department $207,666,300

ADMINISTRATION PROGRAM $7,938,672

Accounting Services $2,153,666

Accounting services, except Audit Services Bureau $2,153,666—Arthur Anderson and Co Ottawa Ont $137,847, Clarkson Gordon Ottawa Ont $102,094, Coopers and Lybrand Ottawa Ont $135,889, Deloitte Haskins and Sells Ottawa Ont $70,616, EAC Amy and Sons Ltd Ottawa Ont $117,364, Ernst and Whinney Ottawa Ont $174,616, Government of Canada—Supply and Services Canada Ottawa Ont $792,225, MacDonald Engineering Projects Calgary Alta $117,535, Microtime Inc Ottawa Ont $54,195, Peat Marwick Mitchell and Co Ottawa Ont $144,224, Price Waterhouse Associates Ottawa Ont $99,799, Touche Ross and Co Ottawa Ont $114,875, Ward Mallete Ottawa Ont $60,847.

Engineering Services $58,433

Engineering consultants (other) $3,000

Engineering services, not elsewhere specified $55,433

Health and Welfare Services $450

Other health services, not elsewhere specified $450

Legal Services $3,069

Protection Services $37,022

Protection services—Other (Corps of Commissionaires, etc.) $37,022

Scientific Services $128,169

Scientific services, excluding consultants $128,169—Government of Canada—Supply and Services Ottawa Ont $60,751.

Training and Educational Services—Non-Public Servants $21,020

Education: university and college $21,020

Training and Educational Services—Public Servants $239,308

Staff development and training—Public Service Commission $102,122—Government of Canada—Public Service Commission Ottawa Ont $97,315.

Training of public servants—Other, including seminars $137,186

Other Professional Services $3,509,720

E D P consultants $176,155

Management consultants, except Bureau of Management Consulting $2,263,771—John Bene Vancouver BC $72,056, Borden and Elliott Toronto Ont $107,220, DPA Consulting Ltd Ottawa Ont $112,307, Government of Canada—Statistics Canada Ottawa Ont $72,000, Supply and Services Ottawa Ont $114,444, Johnston and Buchan Ottawa Ont $114,915, Lithwick Rothman and Schiff Associates Ottawa Ont $85,277, MacDermid and Co Saskatoon Sask $108,608, Price Waterhouse Associates Ottawa Ont $54,856, Reiscar Ltd Ottawa Ont $156,294.

Research contracts $195,576

Professional services not elsewhere specified $874,218—EAC Amy and Sons Ltd Ottawa Ont $54,373, Hutchins and Soroka Montreal Que $69,889.

Other Services $1,787,815

Contract administration—DSS (Supply) service charges $116,533—Government of Canada—Supply and Services Ottawa Ont $116,533.

E D P services, and purchase of computer software, except for those purchased from other departments or programs $472,998—Bailey and Rose Ottawa Ont $98,251, Datacrown Inc Willowdale Ont $280,265.

Films and other visual material—Other $138,885—National Film Board Ottawa Ont $134,342.

Hospitality $78,077

Laundry, dry cleaning, and related services $468

Membership fees $29,626

Non-professional personal service contracts, not elsewhere specified $75

Other real estate services (management, appraisal, etc.) $197

Photography services except motion pictures $50,394

Storage and warehousing excluding charges from DSS (Supply) $2,587

Temporary help services $841,596—Barbara Personnel Ottawa Ont $65,689, Bradson Personnel Service Ottawa Ont $62,892, Harrington Personnel Ottawa Ont $59,231, MacDonald and Brisson Ottawa Ont $51,907, The 500 Ottawa Ont $74,200, Total Employment Services Ottawa Ont $59,275.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $56,379—Government of Canada—Supply and Services Ottawa Ont $50,482.

INDIAN AND INUIT AFFAIRS PROGRAM $188,534,327

Accounting Services $184,488

Accounting services, except Audit Services Bureau $184,488

Engineering Services $9,636,552

Architectural services $193,253—Government of Canada—Public Works Canada Sault Ste Marie Ont $123,862.

Engineering consultants (construction) $1,930,971—Acres Consulting Services Ltd Vancouver BC $50,000, Associated Engineering Services Ltd Burnaby BC $63,748, Dupont Desmeules and Associates Inc Quebec Que $55,889, Kerr Wood Leidal Associates Ltd North Vancouver BC $126,884, Norcan Construction Co Ltd Prince George BC $182,871, Project Design and Inspection Ltd Moncton NB $82,077, Roche & Associés Ltée Ste-Foy Que $68,000, Urban Systems Ltd Kamloops BC $147,870, Telstar Renovations Ltd Nanaimo BC $58,824.

Engineering consultants (other) $4,157,821—R J Burnside Thunder Bay Ont $71,249, Clark Solmundson and Associates Inc Winnipeg Man $60,000, Clow Darling Plumbing and Heating Thunder Bay Ont $234,127, Delcan Toronto Ont $76,077, Eby and Sons Construction Prince Rupert BC $59,390, Marshal Macklin Monaghan Toronto Ont $161,123, MEI Consulting Engineers Toronto Ont $62,882, Nesco Consulting Ltd Edmonton Alta $50,006, D Robinson Ltd North Bay Ont $480,839, Stanley Associates Engineering Ltd Vancouver BC $61,006, Underwood McLellan Ltd Winnipeg Man $276,143, Underwood McLellan Ltd Vancouver BC $82,898, Urban Systems Ltd Kamloops BC $54,470, W L Wardrop and Associates Ltd Edmonton Alta $50,573, Wardrop and Associates Thunder Bay Ont $103,630, P and D Wells Inc Peterborough Ont $54,692.

Engineering services, not elsewhere specified $3,354,507—Associated Engineering Services Ltd Regina Sask $60,260, Government of Canada—Energy, Mines and Resources Ottawa Ont $1,592,884, H B Contracting Ltd Cloverdale BC $66,970, Highland Energy Systems Ltd Port Moody BC $157,480, Marshal Macklin Monaghan Toronto Ont $55,755, Wyllie and Ufnal Ltd Porcupine Ont $52,171, Stanley Associates Engineering Ltd Regina Sask $60,498.

Health and Welfare Services $50,675,543

Welfare services $30,389,089—Centre Service Social: Abitibi Temiscaming Amos Que $516,666, Centre du Québec Trois-Rivières Que $93,876, Côte Nord Haute-Rive Que $1,252,008, De L'Outaouais Hull Que $100,819, Du Nord-Ouest Québécois Amos Que $54,905, Gaspésie I M Gaspé Que $545,343, Laurentides Lanaudière Joliette Que $280,517, Richelieu Longueuil Que $128,075, Saguenay Lac St-Jean Chicoutimi Que $296,502, City of Brandon Brandon Man $294,439, City of Thompson Thompson Man $180,903, City of Winnipeg Winnipeg Man $1,559,735, Federal-Provincial Arrangements Branch Saskatchewan Social Services Regina Sask $1,669,212, Minister of Finance Victoria BC $10,316,843, Province of Manitoba Winnipeg Man $6,290,676, Provincial Treasurer Social Services and Community Health Edmonton Alta $4,854,180.

Other health services, not elsewhere specified $20,286,454—Acropolis Manor Prince Rupert BC $121,193, Ashern Personal Care Home Ashern Man $75,814, Braemore Adult Care Sydney NS $77,811, Centre de Services Sociaux Richelieu Longueuil Que $353,605, Cost Plus Mart Sydney NS $50,038, Ebb and Flow Band Store Ebb and Flow Man $80,558, Extendicare (Alberta) Ltd Edmonton Alta $117,851, Extendicare Regina Sask $65,650, Federal-Provincial Arrangements Branch Sask Social Services Regina Sask $119,235, Halifax County Rehabilitation Adult Care Centre Halifax NS $59,563, Hudson's Bay Co (The Bay) Winnipeg Man $8,239,659, Hudson's Bay Company (The Bay) Edmonton Alta $99,442, Kenora Home for the Aged Kenora Ont $210,900, Le Centre Garry Taylor Beaconsfield Que $71,551, Leonard Paul Fuels Ltd Eskasoni NS $276,871, McGillivary Care Home The Pas Man $856,464, Minister of Finance Victoria BC $429,427, Mountain View Lodge Lillooet BC $103,881, Nova Scotia Power Corporation Halifax NS $286,086, O Pee Pun Na Pwee Win Inc Tadoule Lake Man $163,802, Pinewood Court Thunder Bay Ont $54,834, Rainy Crest Fort Frances Ont $182,709, Ranch Ehrlo Society Regina Sask $230,698, Simon Fraser Private Hospital Prince George BC $53,892, St John Bosco Homes Regina Sask $107,160, St Norbert Nursing Home Ltd Winnipeg Man $114,843, Tache Nursing Centre Winnipeg Man $74,396, Woolco Credit Department Toronto Ont $99,561.

Legal Services $1,315,958

Legal services $1,315,958—Cumberland Realty Group Vancouver BC $76,022, S W Hamilton Vancouver BC $99,266, Lawson Lundell Lawson and McIntosh Vancouver BC $115,440, Martin Petroleum Consultants Calgary Alta $60,125, Pacific Simpson Lumber Ltd Vancouver BC $574,926.

Protection Services $3,691,481

Protection services from other government departments $3,157,761—Government of Canada—Royal Canadian Mounted Police Ottawa Ont $3,157,761.

Protection services—Other (Corps of Commissionaires, etc.) $533,720—Alberta Energy and Natural Resources Provincial Treasurer of Alberta Edmonton Alta $91,283, Pace Safety Systems (Western) Inc Winnipeg Man $63,400, Province of Manitoba Winnipeg Man $166,522.

Scientific Services $93,664

Scientific consultants $25,492

Scientific services, excluding consultants $68,172

Training and Educational Services—Non-Public Servants $99,876,092

Adult occupational training $1,140,160—Lethbridge Community College Lethbridge Alta $73,190, Sask Indian Federated College Regina Sask $175,333.

Education: elementary, secondary, and special (including vocational) $94,117,992—Académie Centennale (1975) Inc Montreal Que $67,187, Alberta School for the Deaf Edmonton Alta $50,192, Arcola School Division No 72 Arcola Sask $466,249, Assumption School Powell River BC $54,162, Balcarres School Division No 87 Balcarres Sask $373,324, Battleford School Division No 58 Battleford Sask $86,275, BC Human Resources Victoria BC $126,700, Biggar School Division No 50 Biggar Sask $155,858, Board of Education for Regina School Division No 4 Regina Sask $94,390, Board of Education for Regina Roman Catholic School Division No 81 Regina Sask $98,307, Board of Education for Saskatoon School Division Saskatoon Sask $223,692, Bow Corridor School District No 5 Exshaw Alta $770,156, Brantford County Board of Education Brantford Ont $394,603, Brennan Supply (1978) Ltd Regina Sask $52,834, Broadview School Division No 18 Broadview Sask $248,684, Buffalo Plains School Division No 21 Regina Sask $63,160, Calgary Board of Education Calgary School District No 19 Calgary Alta $470,259, Calgary Catholic Board of Education Separate School District No 1 Calgary Alta $449,743, Cardston School Division No 2 Cardston Alta $2,233,495, Catholic Public Schools Prince George BC $121,487, Central Algoma Board of Education Algoma Ont $50,147, Colchester-East Hants District

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

School Board Truro NS $64,393, Commission Des Écoles Protestantes Du Grand Montreal Montreal Que $93,387, Commission Scolaire: Baie Des Chaleurs Carleton Que $103,409, Châteauguay Châteauguay Que $92,809, De La Gaspésie Gaspé Que $102,513, De La Mauricie Shawinigan Que $112,715, De Tracadièche Maria Que $157,445, De Val D'Or Val D'Or Que $607,866, Deux Montagnes St-Eustache Que $53,158, Du Golfe Sept-Îles Que $476,241, Du Littoral Sept-Îles Que $961,960, Eastern Québec Sillery Que $329,542, Eastern Townships Lennoxville Que $70,896, Lac Témiscaming Ville-Marie Que $431,161, Lanaudière Joliette Que $266,441, Laurentides Lanaudière Joliette Que $102,516, Laurenval Duvernay Que $239,990, La Vérendrye Val D'Or Que $507,716, Louis Joliet Havre St-Pierre Que $193,031, Prot Chateauguay Valley Chateauguay Que $527,673, County of Lac Ste Anne No 28 Sangudo Alta $378,819, County of Newell No 4 Brooks Alta $139,320, County of Parkland No 31 Stony Plain Alta $914,373, County of Ponoka No 3 Ponoka Alta $1,167,891, County of Smoky Lake No 13 Smoky Lake Alta $377,404, County of St Paul No 19 St Paul Alta $1,535,271, County of Vulcan No 2 Vulcan Alta $312,303, County of Wetaskiwin No 10 Wetaskiwin Alta $479,069, County of Wheatland No 16 Strathmore Alta $631,230, Crown Zellerback Paper Company Ltd Regina Sask $77,971, Cupar School Division No 28 Cupar Sask $600,105, Dauphin Ochre River School Area No 1 Dauphin Man $622,231, Drumheller Valley School Division No 62 Drumheller Alta $176,254, Dryden Board of Education Dryden Ont $79,073, Edmonton Public School Board No 7 Edmonton Alta $82,892, Espanola Board of Education Espanola Ont $176,442, Fort Frances Board of Education Fort Frances Ont $307,923, Fort McMurray Roman Catholic Separate School Discrict No 32 Fort McMurray Alta $162,571, Fort Vermilion School Division No 52 Fort Vermilion Alta $2,194,022, Frontier School Division No 48 Winnipeg Man $7,180,525, Geraldton Board of Education Geraldton Ont $50,928, Glen Avon Protestant Separate School District No 5 St Paul Alta $328,476, Haldimand Board of Education Haldimand Ont $1,459,587, Hastings County Board of Education Hastings Ont $404,894, Interlake School Division No 21 Stonewall Man $85,386, Indian Head School Division No 19 Indian Head Sask $492,048, James Bay Lowlands James Bay Ont $560,607, Kamsack School Division No 35 Kamsack Sask $663,675, Kenora Board of Education Kenora Ont $459,485, Kenora Roman Catholic School Board Kenora Ont $196,753, Kent County Board of Education Chatham Ont $727,856, Kinistino School Division No 55 Kinistino Sask $71,658, Lac La Biche School Division No 51 Lac La Biche Alta $122,494, Lakehead Board of Education Thunder Bay Ont $149,057, Lakeland Public School District No 5460 Bonnyville Alta $128,887, Lakeland Roman Catholic Separate School District No 150 Bonnyville Alta $143,966, Lambton County Board of Education Lambeth Ont $1,011,566, Last Mountain School Division No 29 Govan Sask $940,686, Lethbridge Catholic Separate School District No 9 Lethbridge Alta $114,923, Lethbridge School District No 51 Lethbridge Alta $215,329, London Board of Education London Ont $710,412, Manitoulin Board of Education Manitoulin Ont $700,618, Melville Comprehensive School Melville Sask $91,760, Middlesex Board of Education London Ont $301,242, Minister of Finance for Nova Scotia Halifax NS $2,285,978, Minister of Finance Victoria BC $27,425,011, Nipigon Red Rock Nipigon Ont $174,325, Nipissing Board of Education Nipissing Ont $381,582, North Battleford Catholic School Division No 16 North Battleford Sask $159,151, North Battleford School Division No 103 North Battleford Sask $303,950, Northern Lakes School Division No 64 Spirtewood Sask $359,639, Northern Lights School Division No 113 Prince Albert Sask $286,029, Northland School Division No 61 Peace River Alta $6,426,802, North of Superior Board of Education Sault Ste Marie Ont $228,313, North of Superior Roman Catholic School Board Sault Ste Marie Ont $88,447, Pincher Creek School Division No 29 Pincher Creek Alta $348,933, Pincher Creek St Michael's Roman Catholic Separate School District No 18 Pincher Creek Alta $215,258, Ponoka Roman Catholic Separate School District No 95 Ponoka Alta $290,880, Parkland School Division No 63 Shellbrook Sask $400,572, Paynton School Division No 102 Paynton Sask $64,735, Play and Learn Warehouse Regina Sask $51,248, Prince Albert Comprehensive High School Board Prince Albert Sask $93,592, Prince Albert Developmental Centre Prince Albert Sask $99,902, Prince Albert Roman Catholic School Division No 6 Prince Albert Sask $225,823, Prince Albert School Division No 3 Prince Albert Sask $366,203, Prince Albert School Division No 56 Prince Albert Sask $266,866, Prot School Board Greater Seven Islands Sept-Iles Que $288,369, Randall Plaxton and Wright Saskatoon Sask $1,773,958, Regina (East) School Division No 77 Odessa Sask $213,407, R J D Williams Provincial School for the Deaf Saskatoon Sask $417,961, Rockyview School Division No 41 Calgary Alta $214,590, Rolling River School Division No 39 Minnedosa Man $57,618, Saskatchewan Education Book Bureau Regina Sask $92,703, Sask Valley School Division No 49 Warman Sask $574,116, Six Nations Iroquois Confederacy Kanawake Que $104,675, St Joseph's School C P S V D Chemainus BC $105,158, St Paul Regional High School District No 1 St Paul Alta $100,800, St Paul School District No 2228 St Paul Alta $316,044, Stormont Dundas and Glengarry Cornwall Ont $1,095,563, Sudbury Board of Education Sudbury Ont $232,043, Sturgeon Lake School Division No 24 Morinville Alta $222,418, Sturgis School Division No 45 Sturgis Sask $76,724, Swan Valley School Division No 35 Swan River Man $79,728, Timmins Board of Education Timmins Ont $249,663, Treasurer of Ontario Toronto Ont $199,312, Turtleford School Division No 65 Turtleford Sask $171,606, Two Mile Group Home Watson Lake YT $71,000, Upper Liard Group Home Watson Lake YT $58,400, Wadena School Division No 46 Wadena Sask $567,911, Wetaskiwin Roman Catholic Separate School District No 15 Wetaskiwin Alta $119,225, West Parry Sound Board of Education Parry Sound Ont $96,724, Wetaskiwin School District No 264 Wetaskiwin Alta $342,706, Wilkie School Division No 59 Wilkie Sask $417,763, Willowcreek School Division No 28 Claresholm Alta $1,137,090.

Education: university and college $4,533,956—Federation of Saskatchewan Indians Prince Albert Sask $60,149, Lambton College Lambeth Ont $66,674, NORTEP La Ronge Sask $284,986, Sask Indian Federated College Regina Sask $1,859,067, University of Calgary Calgary Alta $124,164 University of Regina Regina Sask $68,459, University of Lethbridge Lethbridge Alta $54,294, University of Saskatchewan Saskatoon Sask $613,102.

Teachers and instructors on contract $83,984

Training and Educational Services--Public Servants $648,208

Staff development and training—Public Service Commission $302,525—Public Service Commission Ottawa Ont $146,273.

Training of public servants—Other, including seminars $345,683

Other Professional Services $6,363,651

E D P consultants $136,797

Management consultants, except Bureau of Management Consulting $1,970,074—Canadian Executive Services Overseas Toronto Ont $425,032, Government of Canada—Supply and Services Ottawa Ont $169,198, Service Administratif Canadien Outre-Mer Montreal Que $248,717, Ward Mallette Ottawa Ont $58,896.

Research contracts $811,188—Government of Canada—Statistics Canada Ottawa Ont $439,701.

Professional services not elsewhere specified $3,445,592—Bailey and Rose Ltd Ottawa Ont $241,702, Canadian Executive Service Overseas Toronto Ont $192,693, CMHC Technical Services Vancouver BC $64,786, Currie Coopers and Lybrand Ottawa Ont $63,423, Hartt and Page Ottawa Ont $116,729, Iota Consulting Ltd Ottawa Ont $192,409, Maxima Computer Management Co Ottawa Ont $50,958, Marshal Macklin Monaghan Toronto Ont $56,570, Northern Pipeline Agency Calgary Alta $68,098, Sask Tourism and Renewable Resources Regina Sask $110,775, Sharon Professional

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Services Ottawa Ont $364,977, Mike Steinhauer St Paul Alta $60,000.

Other Services $16,048,690

Contract administration—DSS (Supply) service charges $1,072,353—Government of Canada—Supply and Services Hull Qué $1,046,036.

Contracted building cleaning $363,856—Edmonton On Site Mobile Cleaners Edmonton Alta $73,194.

E D P services, and purchase of computer software, except for those purchased from other departments or programs $3,468,191—Bailey and Rose Ltd Ottawa Ont $228,174, Canada Systems Group Ltd Ottawa Ont $63,262, Datacrown Willowdale Ont $2,819,382, Quasar Systems Ltd Ottawa Ont $77,285, Wang Co Ltd Don Mills Ont $86,676.

Films and other visual material—Other $86,924

Hospitality $40,101

Laundry, dry cleaning, and related services $13,856

Membership fees $9,844

Non-professional personal service contracts, not elsewhere specified $149,351

Other real estate services (management, appraisal, etc.) $82,565

Photography services except motion pictures $195,882

Storage and warehousing, excluding charges from DSS (Supply) $9,747

Temporary help services $1,025,222—Bradson Personnel Ottawa Ont $55,330, Manpower Temporary Services Toronto Ont $57,917, Temporary Office Services Inc Toronto Ont $120,121.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $9,530,798—Angus Butler Engineering Ltd Saskatoon Sask $59,345, Associated Engineering Services Ltd Regina Sask $56,349, Canadian Executive Services Overseas Toronto Ont $249,586, Canadian Executive Service Overseas Montreal Que $112,199, Ministère du Conseil Exécutif Québec Que $8,000,000.

NORTHERN AFFAIRS PROGRAM $11,193,301

Accounting Services $974,056

Accounting services, except Audit Services Bureau $974,056—Energy, Mines and Resources Ottawa Ont $974,056.

Engineering Services $796,665

Engineering consultants (construction) $39,460

Engineering consultants (other) $20,857

Engineering services, not elsewhere specified $736,348—Government of Canada—Energy, Mines and Resources Ottawa Ont $50,766, McIntosh Supply Burnaby BC $98,648.

Health and Welfare Services $17,409

Welfare services $7,210

Other health services, not elsewhere specified $10,199

Legal Services $52,498

Legal services $52,498—Carter G N Yellowknife NWT $50,000.

Protection Services $6,760

Protection services—Other (Corps of Commissionaires, etc.) $6,760

Scientific Services $1,483,744

Scientific consultants $5,924

Scientific services, excluding consultants $1,477,820—Government of Canada—Environment Canada Ottawa Ont $1,119,333, L G L Ottawa Ont $81,847.

Training and Educational Services—Non-Public Servants $1,046,365

Adult occupational training $909,224

Education: elementary, secondary, and special (including vocational) $92,597

Education: university and college $42,975

Teachers and instructors on contract $1,569

Training and Educational Services—Public Servants $201,489

Staff development and training—Public Service Commission $78,576

Training of public servants—Other, including seminars $122,913

Other Professional Services $3,980,719

E D P consultants $39,136

Management consultants, except Bureau of Management Consulting $573,212—Canadian Arctic Producers Co-op Ottawa Ont $59,400, L G L Toronto Ont $52,791.

Research contracts $1,146,972—Baffin Region Inuit Association Frobisher Bay NWT $60,000, Government of Canada—Energy, Mines and Resources Ottawa Ont $147,395, Statistics Canada Ottawa Ont $236,763, Keewatin Wildlife Federation Rankin Inlet NWT $97,219, L G L Ottawa Ont $153,152.

Professional services not elsewhere specified $2,221,399—I Christenson Whitehorse YT $90,841, Government of Canada—Energy, Mines and Resources Ottawa Ont $55,138, Northern Pipeline Agency Calgary Alta $427,238, Rae Edzo Dene Band Development Corporation Ltd Rae Edzo NWT $315,551.

Other Services $2,633,596

Contract administration—DSS (Supply) service charges $143,708

Contracted building cleaning $110,922

E D P services, and purchase of computer software, except those purchased from other departments or programs $498,160—Bailey and Rose Ottawa Ont $90,438, Datacrown Inc Willowdale Ont $348,041.

Films and other visual material—Other $46,975

Hospitality $29,411

Laundry, dry cleaning, and related services $19,835

Membership fees $3,008

Non-professional personal service contracts, not elsewhere specified $251,902—Fitz Smith Development Corporation Fort Smith NWT $179,218.

Other real estate services (management, appraisal, etc.) $25,781

Photography services except motion pictures $97,122

Storage and warehousing, excluding charges from DSS (Supply) $1,648

Temporary help services $234,143

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $1,170,981—Boatel Support Services Edmonton Alta $254,417, Canadian Marconi Company Montreal Que $81,317, Government of Canada—Energy, Mines

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

and Resources Ottawa Ont $56,447, Province of BC Prince George BC $491,530, Kusawa Contracting Vancouver BC $115,870.

JUSTICE $18,969,257

Department $13,494,324

ADMINISTRATION OF JUSTICE PROGRAM $8,618,651

Accounting Services $23,980

Accounting and audit services—Audit Services Bureau, DSS (Services) $280

Accounting services, except Audit Services Bureau $23,700

Health and Welfare Services $8,332

Other health services, not elsewhere specified $8,332

Legal Services $1,030,826

Legal services $1,030,826—R Langlois Montreal Que $162,467, Charles Marvin Ottawa Ont $61,592, McCaffrey and Company Calgary Alta $50,118, Gilbert Sharpe Toronto Ont $58,743.

Protection Services $259,503

Protection services—Other (Corps of Commissionaires, etc.) $259,503—Canadian Corps of Commissionaires Ottawa Ont $256,031.

Training and Educational Services—Public Servants $245,401

Staff development and training—Public Service Commission $11,320

Training consultants $2,695

Training of public servants—Other, including seminars $231,386

Other Professional Services $2,718,325

E D P consultants $260

Management consultants, except Bureau of Management Consulting $130,886

Research contracts $1,320,318—P L & P J Brantingham Ottawa Ont $106,817, Federal Commission of Inquiry into Habitual Criminals of Canada Vancouver BC $220,000, Paul Fraser Vancouver BC $329,300, J C Hathaway Ottawa Ont $70,000, University of Manitoba Winnipeg Man $54,669, University of Toronto Ont $61,637.

Professional services not elsewhere specified $1,266,861—Canadian Law Information Council Ottawa Ont $171,910, Simon Fraser University Burnaby BC $81,556.

Other Services $4,332,284

Contract administration—DSS (Supply) service charges $183,896

E D P services, and purchase of computer software, except those purchased from other departments or programs $672,994—Datacrown Inc Willowdale Ont $98,365, Q L Systems Ltd Kingston Ont $266,093, Comshare Rexdale Ont $51,070, DSS Ottawa Ont $222,153.

Hospitality $85,191

Membership fees $444,624—Barreau du Quebec Montreal Que $82,751, Law Society of British Columbia Vancouver BC $52,115, Law Society of Manitoba Winnipeg Man $50,831, Law Society of Upper Canada Toronto Ont $161,646.

Non-professional personal service contracts, not elsewhere specified $73,716—Nunavut Communications Ottawa Ont $73,716.

Temporary help services $209,897

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $903,915

Other business services, not elsewhere specified, purchased from other government departments or programs $1,758,051—Government of Canada—External Affairs Ottawa Ont $1,758,051.

CANADIAN UNITY INFORMATION OFFICE PROGRAM $4,875,673

Protection Services $25,266

Protection services—Other (Corps of Commissionaires, etc.) $25,266

Training and Educational Services—Public Servants $21,445

Staff development and training—Public Service Commission $13,654

Training of public servants—Other, including seminars $7,791

Other Professional Services $2,139,920

Management consultants, except Bureau of Management Consulting $180,076

Research contracts $1,161,252—Canadian Gallup Poll Ltd Toronto Ont $74,250, Can West Surveys Research Corp Winnipeg Man $113,010, Contrefort Inc Ste-Foy Que $79,156, Goldfarb Consultants Willowdale Ont $100,000, Goldfarb Consultants Willowdale Ont $105,000, Goldfarb Consultants Willowdale Ont $100,000, Infras Inc Ste-Foy Que $211,144.

Professional services not elsewhere specified $798,592—Infras Inc Ste-Foy Que $68,866, Dept of Justice Ottawa Ont $123,586, Angus Reid Associates Inc Winnipeg Man $77,900.

Other Services $2,689,042

Contract administration—DSS (Supply) service charges $563,463

Hospitality $17,140

Membership fees $1,376

Temporary help services $92,113

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $1,267,824—Ian Martin Associates Ltd Toronto Ont $684,117, The 1986 World Exposition Vancouver BC $73,500, York Advertising Ltd Ottawa Ont $264,880.

Other business services, not elsewhere specified, purchased from other government departments or programs $747,126—Supply and Services Canada Ottawa Ont $747,126.

Canadian Human Rights Commission $1,080,477

Accounting Services $986

Accounting and audit services—Audit Services Bureau, DSS (Services) $986

Legal Services $126,832

Legal services $126,832—Scott and Aylen Ottawa Ont $53,533.

Protection Services $6,343

Protection services—Other (Corps of Commissionaires, etc.) $6,343

JUSTICE—*Continued*

Training and Educational Services—Public Servants $19,608

Staff development and training—Public Service Commission $13,481

Training of public servants—Other, including seminars $1,330

Tuition fees and costs of attending courses not elsewhere specified $4,797

Other Professional Services $761,902

Management consultants, except Bureau of Management Consulting $383,518

Professional services not elsewhere specified $378,384

Other Services $164,806

Contract administration—DSS (Supply) service charges $40,310

Hospitality $16,559

Membership fees $390

Temporary help services $99,451

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $8,096—Press clipping services $5,624, conversion to braille $2,322, witness fees $150.

Commissioner for Federal Judicial Affairs $774,720

Training and Educational Services—Public Servants $550,120

Staff development and training—Public Service Commission $3,375

Training of public servants—Other, including seminars $42,808

Tuition fees and costs of attending courses not elsewhere specified $503,937—Gérard Caron School of Languages Ottawa Ont $177,857, Public Service Commission Ottawa Ont $102,619.

Other Professional Services $92,681

Management consultants, except Bureau of Management Consulting $84,314

Professional services not elsewhere specified $8,367

Other Services $131,919

Contract administration—DSS (Supply) service charges $1,731

Hospitality $11,512

Membership fees $5,757

Non-professional personal service contracts, not elsewhere specified $71,736

Temporary help services $14,431

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $26,752—Translation $10,386, other services $16,366.

Federal Court of Canada $639,410

Protection Services $205,107

Protection services—Other (Corps of Commissionaires, etc.) $205,107—Canadian Corps of Commissionaires Ottawa Ont $152,983.

Training and Educational Services—Public Servants $11,166

Training of public servants—Other, including seminars $11,166

Other Professional Services $59,342

Professional services not elsewhere specified $59,342

Other Services $363,795

Non-professional personal service contracts, not elsewhere specified $180,149

Temporary help services $29,013

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $154,633—Reporting services $80,291, other services $74,342.

Law Reform Commission of Canada $1,971,009

Training and Educational Services—Public Servants $43,783

Staff development and training—Public Service Commission $9,830

Training of public servants—Other, including seminars $33,953

Other Professional Services $1,652,157

Research contracts $1,535,915—Jean Louis Beaudoin Montreal Que $50,400, Belanger et Robert Avocats Longueuil Que $92,453, Bouchard et Associes Ottawa Ont $53,160, Clifford Gray Associates Ottawa Ont $66,219, Edward W Keyserlingk Ottawa Ont $54,750, James M Simpson Ottawa Ont $55,375.

Professional services not elsewhere specified $116,242

Other Services $275,069

Contract administration—DSS (Supply) service charges $11,833

Hospitality $38,379

Membership fees $5,374

Temporary help services $213,281—Victor Temporary Services Ottawa Ont $124,449.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $4,928

Other business services, not elsewhere specified, purchased from other government departments and programs $1,274

Offices of the Information and Privacy Commissioners of Canada $234,954

Protection Services $400

Protection services—Other (Corps of Commissionaires, etc.) $400

Training and Educational Services—Public Servants $11,491

Staff development and training—Public Service Commission $3,115

Training of public servants—Other, including seminars $7,476

Tuition fees and costs of attending courses not elsewhere specified $900

Other Professional Services $127,669

Management consulting services—Bureau of Management Consulting, DSS (Services) $11,044

Professional services not elsewhere specified $116,625

Other Services $95,394

Contract administration—DSS (Supply) service charges $8,048

Hospitality $2,077

JUSTICE—*Concluded*

Membership fees $1,334

Non-professional personal service contracts, not elsewhere specified $19,670

Temporary help services $64,047

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $218

Supreme Court of Canada $540,117

Accounting Services $23,943

Accounting and audit services—Audit Services Bureau, DSS (Services) $23,943

Legal Services $295,204

Protection Services $103,688

Protection services—Other (Corps of Commissionaires, etc.) $103,688—Canadian Corps of Commissionaires Ottawa Ont $103,688.

Training and Educational Services—Public Servants $5,043

Staff development and training—Public Service Commission $2,860

Training of public servants—Other, including seminars $395

Tuition fees and costs of attending courses not elsewhere specified $1,788

Other Professional Services $60,628

Professional services not elsewhere specified $60,628

Other Services $51,611

Contract administration—DSS (Supply) service charges $15,419

Hospitality $3,758

Laundry, dry cleaning, and related services $2,089

Membership fees $6,054

Non-professional personal service contracts, not elsewhere specified $12,065

Photography services except motion pictures $342

Temporary help services $11,884

Tax Court of Canada $234,246

Training and Educational Services—Public Servants $2,055

Staff development and training—Public Service Commission $510

Training of public servants—Other, including seminars $1,545

Other Professional Services $81,723

Management consultants, except Bureau of Management Consulting $80,590

Professional services not elsewhere specified $1,133

Other Services $150,468

Contract administration—DSS (Supply) service charges $12,465

E D P services, and purchase of computer software, except those purchased from other departments or programs $7,070

Hospitality $3,432

Membership fees $430

Non-professional personal service contracts, not elsewhere specified $21,786

Temporary help services $30,476

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $74,809

LABOUR $10,179,999

Department $9,700,829

Accounting Services $154,978

Accounting and audit services—Audit Services Bureau, DSS (Services) $154,978

Engineering Services $1,343,416

Engineering services, not elsewhere specified $1,343,416—Governments of: NB $63,620, Nfld $73,999, NS $52,365, Plus Boiler Inspection and Ins Co of Canada Toronto Ont $102,421, Irving Methe Caron and Associates Ottawa Ont $112,512.

Health and Welfare Services $15,839

Physicians and surgeons $9,744

Other health services, not elsewhere specified $6,095

Legal Services $46,920

Protection Services $114,064

Protection services from other government departments $114,064—Public Works $114,064.

Training and Educational Services—Public Servants $249,043

Staff development and training—Public Service Commission $67,091

Training consultants $33,600

Training of public servants—Other, including seminars $148,352

Other Professional Services $809,027

E D P consultants $12,326

Management consultants, except Bureau of Management Consulting $15,240

Management consulting services—Bureau of Management Consulting, DSS (Services) $61,349

Research contracts $208,127—University of Toronto Toronto Ont $50,727.

Professional services not elsewhere specified $511,985—Hushion Patterson Milligan Ottawa Ont $100,000, The Wyatt Company Toronto Ont $75,000.

Other Services $6,967,542

Contract administration—DSS (Supply) service charges $85,712

E D P services, and purchase of computer software, except those purchased from other departments or programs $382,837—Canada Systems Group Ottawa Ont $320,128.

Hospitality $35,331

Membership fees $10,669

Non-professional personal service contracts, not elsewhere specified $34,516

Temporary help services $148,021

LABOUR—*Concluded*

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $6,266,212—Compensation services administrative expenses paid to provincial boards $6,067,806—Governments of: Alta $413,837, BC $420,000, Man $203,580, NS $1,700,038, Ont $2,180,594, Que $700,320, Sask $311,155, NB $69,413; others $198,406—Contract expenses $158,241, other services $40,165.

Other business services, not elsewhere specified, purchased from other government departments or programs $4,244—Microfilming $4,244.

Canada Labour Relations Board $479,170

Legal Services $259,438

Legal services $259,438—Gowling & Henderson Ottawa Ont $74,845.

Training and Educational Services—Public Servants $12,166

Staff development and training—Public Service Commission $5,820

Training of public servants—Other, including seminars $6,346

Other Professional Services $147,140

E D P consultants $15,444

Professional services not elsewhere specified $131,696—Audio recording and simultaneous translation $76,924—International Simultaneous Translation Service Montreal Que $76,924; transcribing services $54,772—ISTS Verbatim Ltd Montreal Que $54,772.

Other Services $60,426

Contract administration—DSS (Supply) service charges $8,115

Hospitality $3,063

Membership fees $2,101

Temporary help services $21,349

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $25,798

NATIONAL DEFENCE $302,485,694

DEFENCE SERVICES PROGRAM $302,485,694

Accounting Services $5,909

Accounting and audit services—Audit Services Bureau, DSS (Services) $5,909

Engineering Services $38,819,109

Engineering consultants (construction) $2,345,074—Beasy Nicoll Engineering Ltd Halifax NS $59,107, Dupuis Cote et Associés Quebec Que $54,001, Maurice Gravel Architect Chicoutimi Que $72,418, John Preston and Associates Architects Halifax NS $65,651, Landry Gauthier Lefebvre Inc Hull Que $63,197, Noble Lambooy Greer Galloway Belleville Ont $52,096, T D Overhill Engineering Ltd Ottawa Ont $85,961.

Engineering consultants (other) $8,656,647—Angus Butler Engineering 1980 Ltd Edmonton Alta $53,783, Architects Four Ltd Moncton NB $350,743, Bundeskasse Bei D Germany $235,584, Cegerco Inc Chicoutimi Que $202,170, Cohos Evamy and Partners Calgary Alta $134,534, Defence Construction (1951) Ltd Ottawa Ont $263,904, Dumaresq and Byrne Ltd Halifax NS $64,123, Fodor Engineering Ltd Toronto Ont $65,713, Gauthier Guite Roy Architects Quebec Que $57,172, Gesmec Inc Ottawa Ont $64,265, Giffels Associates Ltd Ottawa Ont $57,729, Graham Bacon Welter Thunder Bay Ont $70,749, J M Lagace et Associés Ste-Foy Que $51,705, Claude Leblond & Serge Tremblay Architects Chicoutimi Que $82,639, J Philip Vaughan and Associates Halifax NS $210,130, Kerr Priestman Keena and Associates Ltd Victoria BC $138,442, LMBDS Sidam Inc Jonquière Que $1,145,362, Reid Crowther and Partners Ltd Edmonton Alta $374,409, Rolf Jensen and Associates Ltd Ottawa Ont $99,127, Schoeler and Heat Ottawa Ont $472,234, Siddall Denis Warner Architects Victoria BC $79,484, Spantec Ltd Rexdale Ont $70,509, Thompson Berwick Pratt and Partners Vancouver BC $93,362, Underwood McLellan Vancouver BC $994,060, W L Wardrop and Associates Ltd Edmonton Alta $86,977, Whitman Benn & Associates Halifax NS $312,297.

Engineering services, not elsewhere specified $27,817,388—ADGA Systems International Ltd Ottawa Ont $849,301, AMTEK Management Inc Ottawa Ont $282,217, Bell Canada International Don Mills Ont $76,272, Bombardier Inc Drummondville Que $213,651, Burroughs Canada Ottawa Ont $78,747, CAE Electronics Ltd Montreal Que $156,134, Canadair Ltd Montreal Que $169,226, Canadian General Electric Toronto Ont $198,768, Datastream Ottawa Ont $64,960, W R Davis Engineering Ltd Ottawa Ont $840,718, Deltacom Inc Winnipeg Man $341,981, DEW Engineering and Development Ottawa Ont $777,179, Diemaco Inc Kitchener Ont $1,078,068, DMR and Associates Saint John NB $58,721, Eyretechnics Ltd Ottawa Ont $2,484,231, Federal Reserve Bank of New York New York NY USA $161,255, FMC Corp San Jose Calif USA $55,035, General Motors Oshawa Ont $172,728, Giland Electronic Ottawa Ont $53,897, Harris Corporation Government Support Systems Division Syossat New York USA $226,560, Hawker Siddeley Canada Ltd Toronto Ont $137,258, Honeywell Inc Scarborough Ont $88,034, Hovey and Associates Ltd Ottawa Ont $729,484, HST Information System Ottawa Ont $74,933, Hughes Aircraft Long Beach Calif USA $114,751, Interstate Electronics Anaheim Calif USA $120,567, Krauss Maffei Germany $54,525, Lansdowne Consultant Ottawa Ont $106,238, Le Minogue Consultants Ltd Ottawa Ont $68,059, Litton Systems (Canada) Rexdale Ont $599,247, Lockheed Aircraft Calif USA $1,650,531, McDonnell Douglas Aircraft St Louis Mo USA $116,503, Mann Testing Laboratories Ltd Rexdale Ont $60,059, MKR Associates Inc Saugus Calif USA $121,759, Peacock Inc Montreal Que $2,996,673, Pratt & Whitney Aircraft of Canada Ltd Longueuil Que $223,206, Quasar Systems Ltd Ottawa Ont $61,059, Raytheon Boston Mass USA $154,173, Rediffusion Dartmouth NS $433,736, Sharon Professional Services Ottawa Ont $308,014, SHM Marine International Inc Victoria BC $57,181, Solar Turbines Canada Ltd Edmonton Alta $100,196, Sperry Computer System Winnipeg Man $82,005, Sperry Univac Computer System Defence System Division St Paul Minn USA $170,019, Systemhouse Ltd Ottawa Ont $54,470, Technican International Ltd St Laurent Que $138,401, TES Engineering Research Ltd Ottawa Ont $562,213, Texas Instrument Inc Dallas Texas USA $123,207, Triton Engineering Ltd Halifax NS $79,889, United Marine System Ltd Victoria BC $76,187, Versatile Vickers Inc Montreal Que $3,157,282, Woods Gordon Management Consultants Ottawa Ont $67,941.

Health and Welfare Services $16,256,154

Hospital services $5,669,787—Health Science Center Winnipeg Man $214,716, Hospital of: Belleville General Belleville Ont $65,007, Calgary Calgary Alta $69,460, Children's Hospital of Eastern Ontario Ottawa Ont $52,516, Everett Chalmers Fredericton NS $63,367, Foothills Calgary Alta $54,156, Grace Maternity Halifax NS $139,374, Kingston General Kingston Ont $61,740, Lyndhurst Toronto Ont $62,008, Metro Calgary & Rural General Calgary Alta $177,805, Metro Edmonton Edmonton Alta $169,338, Oromocto Public Oromocto NB $184,835, Ottawa Civic Ottawa Ont $196,689, Ottawa General Ottawa Ont $195,350, Red Deer Regional Red Deer Alta $55,206, Royal Alexandra Edmonton Alta $154,851, Royal Jubilee Victoria BC $107,870, Royal Ottawa Ottawa Ont $92,690, Royal Victoria Barrie Ont $57,138, Saint

NATIONAL DEFENCE—*Continued*

John Regional Saint John NB $60,534, University of Alberta Edmonton Alta $197,779, Victoria General Victoria BC $163,041, Victoria General Halifax NS $113,058, Wainwright General Wainwright Alta $65,506.

Physicians and surgeons $6,616,335—Cardiothoracic Surgery Associates Ottawa Ont $50,008, W R Coleman Ottawa Ont $61,573, Dumanik Enr Quebec Que $95,685, O T Portner Ottawa Ont $85,899, Wilson Medical Center Hamilton Ont $61,601.

Welfare services $637,938

Other health services, not elsewhere specified $3,332,094—Hospital of: Victoria General Halifax NS $89,340, Para-Med Health Services Inc Ottawa Ont $235,005, Upjohn Health Care Services Ottawa Ont $70,311.

Legal Services $346,949

Protection Services $24,347,604

Protection services—Other (Corps of Commissionaires, etc.) $24,347,604—Canadian Corps of Commissionaires Ottawa Ont $24,347,604.

Scientific Services $1,634,486

Scientific services excluding consultants $1,634,486—Canadian Astronautics Ltd Ottawa Ont $72,142, Hitech Canada Ltd Ottawa Ont $127,009, Prior Data Science Ltd Ottawa Ont $256,035, Roy Ball Associates Ottawa Ont $148,015, Sharon Professional Services Ottawa Ont $64,887, I P Sharp & Associates Ltd Ottawa Ont $97,879, Software Kinetics Ltd Nepean Ont $93,390, S & S Software Ottawa Ont $124,173, W E Thorp & Associates Ltd Ottawa Ont $241,084.

Training and Educational Services—Non-Public Servants $57,511,695

Education: elementary, secondary, and special (including vocational) $15,763,765—Agassiz School Division Beausejour Man $100,954, Annapolis District School Greenwood NS $68,115, Assiniboine South School Board Assiniboine Que $81,476, Calgary Board of Education Calgary Alta $988,891, Carleton Board of Education Ottawa Ont $531,487, City of Dartmouth Dartmouth NS $331,440, Dryden Board of Education Dryden Ont $127,311, Edmonton Roman Catholic School Board Edmonton Alta $268,485, Frontenac County School Board Kinston Ont $496,000, Hastings County Board of Education Belleville Ont $271,962, Hastings Prince Board of Education Belleville Ont $62,270, Kapuskasing Board of Education Kapuskasing Ont $153,236, Kings County District School Board Kentville NS $68,226, Lakeland Public School Bonnyville Alta $377,895, Laurentienne School Board Lachute Que $79,253, Metropolitan Separate School Board Toronto Ont $95,536, Nipissing Board of Education North Bay Ont $173,561, Ottawa Board of Education Ottawa Ont $639,253, Ottawa Roman Catholic School Board Ottawa Ont $252,498, Portage La Prairie School Division Portage La Prairie Man $201,867, Simcoe County Board of Education Barrie Ont $67,819, South Shore Protestant School Board Montreal Que $77,615, Sudbury Board of Education Sudbury Ont $151,888, Wainwright Roman Catholic Separate School Board Wainwright Alta $231,667, Winnipeg School District #1 Winnipeg Man $734,822.

Teachers and instructors on contract $41,747,930—Annapolis District School Board Annapolis Royal NS $129,504, Carleton Board of Education Ottawa Ont $361,078, City of Dartmouth Dartmouth NS $80,677, Edmonton Public School Board Edmonton Alta $254,713, Edmonton Roman Catholic School Board Edmonton Alta $116,787, Fort McMurray School Board Fort McMurray Alta $58,363, Halton Board of Education Burlington Ont $129,966, Hastings County School Board Belleville Ont $117,955, Kings County District School Board Kentville NS $648,085, Lakehead Board of Education Thunder Bay Ont $183,382, Lakeshore School Board Beaconsfield Que $50,340, Lambton County Board of Education Sarnia Ont $57,083, Lanark County Board of Education Lanark Ont $56,075, Metropolitan Separate School Board Toronto Ont $115,882, Nipissing Board of Education North Bay Ont $69,516, Ontario Teachers Insurance Plan Toronto Ont $77,556, Ottawa Board of Education Ottawa Ont $353,779, Ottawa Roman Catholic Separate School Board Ottawa Ont $88,353, Peel County Board of Education Mississauga Ont $249,388, Regina Board of Education Regina Sask $89,841, River East School Board Winnipeg Man $189,403, Saskatoon Board of Education Saskatoon Sask $124,392, Seine River School Division Ste-Anne Man $57,862, Stormont Dundas and Glengarry County School Board Cornwall Ont $200,715, Government of Canada—Supply and Services Canada Ottawa Ont $287,656, Waterloo County School Board Hamilton Ont $107,606, Winnipeg School Division Winnipeg Man $71,768.

Training and Educational Services—Public Servants $14,590,754

Training of public servants—Other, including seminars $145,478

Tuition fees and costs of attending courses not elsewhere specified $14,445,276—E A C Amy and Sons Ltd Ottawa Ont $198,444, Camosun College Victoria BC $126,800, Canadian General Electric Toronto Ont $54,075, Digital Equipment of Canada Ltd Kanata Ont $143,141, Eyretechnics Ltd Ottawa Ont $183,137, Federal Reserve Bank of New York New York NY USA $2,758,938, Frontenac County Board of Education Kingston Ont $67,793, Government of Canada—Public Service Commission Ottawa Ont $409,287, Highland Helicopters Richmond BC $140,102, Honeywell Ltd Scarborough Ont $90,821, Lafleur Bosse and Associates Inc Montreal Que $159,005, Lifeskil Corp Cornwallis NS $147,138, Okanagan Helicopters Ltd Vancouver BC $138,670, Pan American World Airline Miami Fla USA $110,483, Seneca College Seneca Ont $138,412, St Lawrence College Cornwall Ont $56,514, Surfline Engineering Ltd Dartmouth N S $61,847, Technical University of Nova Scotia Halifax NS $154,497.

Other Professional Services $28,954,439

E D P consultants $1,888,583—Bailey and Rose Ltd Ottawa Ont $211,340, DMR and Associates Saint John NB $166,977, Federal Systems of Canada Ottawa Ont $52,479, Honeywell Ltd Scarborough Ont $559,874, Quasar Systems Ltd Ottawa Ont $72,523, Sharon Professional Services Ottawa Ont $74,825, Taylor Partners Ottawa Ont $93,051.

Management consultants, except Bureau of Management Consulting $190,750

Research contracts $25,919,551—Acres Consulting Services Ltd Halifax NS $104,920, Aerospace-Engineer Downsview Ont $86,000, ANDYNE Computing Kingston Ont $101,211, ANTECH Antenna Technology Ltd Kirkland Que $69,448, Asecor Ltd Manotick Ont $57,565, Atlantic Industrial Research Halifax NS $83,768, Ballistech Systems Inc St Bruno Que $171,962, Barrodale Computer Victoria BC $134,323, Bell Northern Research Ottawa Ont $279,640, Bio Research Laboratory Ottawa Ont $101,684, Boeing of Canada Ltd Winnipeg Man $82,979, Bombardier Inc Drummondville Que $343,874, Bomem Inc Ste Foy Que $115,251, British Ship Research Association Wallsend England $86,692, Canadair Ltd Montreal Que $328,101, Chadrien Co Ltd Ottawa Ont $67,597, Collins & Moon Ltd Guelph Ont $116,897, Computing Devices Ltd Ottawa Ont $54,773, CTF Systems Inc Port Coquitlam BC $245,224, C V W Armstrong Consultants Ltd Ottawa Ont $123,040, Engineering Research Associates Thornhill Ont $59,075, Ese Ltd Rexdale Ont $70,000, Farrington Lockwood Co Ltd Ottawa Ont $87,570, Gen Tec Inc Ste Foy Que $88,562, Government of Canada—Department of Communications Ottawa Ont $95,500, Supply and Services Canada Ottawa Ont $61,381, Energy, Mines and Resources Ottawa Ont $312,058, National Research Council Ottawa Ont $892,525, Hawker Siddeley Canada Ltd Toronto Ont $98,138, Hermes Electronics Ltd Dartmouth NS $593,585, Hickling Partners Inc Ottawa Ont $158,950, Hodges Transportation Inc Carson City Nev USA $53,724, Industries Valcartier Inc Valcartier Que $72,296, Intellitech Canada Ltd Ottawa

NATIONAL DEFENCE—*Continued*

Ont $67,546, Interactive Circuits Systems Ltd Ottawa Ont $226,246, Intl Submarine Engineering Ltd Port Moody BC $50,412, Litton System (Canada) Ltd Rexdale Ont $99,737, The Longwoods Research Group Ltd Toronto Ont $74,175, Lumonics Research Ltd Kanata Ont $157,285, Martec Ltd Halifax NS $363,125, Miller Communication Systems Ltd Kanata Ont $99,697, MPB Technologies Inc Ste Anne de Bellevue Que $279,967, Nova Scotia Research Foundation Dartmouth NS $200,127, NTT Systems Inc Willowdale Ont $124,013, Ontario Research Foundation Toronto Ont $267,103, OPTECH Incorporated Downsview Ont $118,600, OPTOTEK Ltd Ottawa Ont $212,454, RCA Inc Ottawa Ont $100,640, Research Triangle Institute Research Triangle Park NC USA $51,125, Saskatchewan Research Saskatoon Sask $80,952, I P Sharp & Associates Ltd Toronto Ont $324,924, S & J Engineering Inc Toronto Ont $64,270, SOMAPRO Ltee Montreal Que $55,878, Spar Aerospace Ltd Toronto Ont $204,468, Tektrend International Inc Lachute Que $57,992, Ultra Lasertech Mississauga Ont $96,866, Universities of: Alberta Edmonton Alta $222,652, British Columbia Vancouver BC $52,378, Carleton Ottawa Ont $271,469, Concordia Montreal Que $68,607, Laval Montreal Que $131,236, Manitoba Winnipeg Man $55,026, McGill Montreal Que $448,812, McMaster Hamilton Ont $193,495, Newfoundland Memorial St John's Nfld $104,936, Ottawa Ottawa Ont $378,284, Queen's Kingston Ont $125,014, Sherbrooke Sherbrooke Que $97,719, Toronto Toronto Ont $718,172, Victoria Victoria BC $104,222, Waterloo Waterloo Ont $351,208, York Downsview Ont $141,058, Welding Institute of Canada Oakville Ont $70,411.

Professional services not elsewhere specified $955,555—Canadian Center for Applied Management Edmonton Alta $61,959, Eyretechnics Ltd Ottawa Ont $278,784, Government of Canada—Supply and Services Canada Ottawa Ont $108,053, Kinetic Ecological Resource Group Ltd (1982) Dartmouth NS $74,721.

Other Services $120,018,595

Contract administration—DSS (service charges) $52,181,938—Government of Canada—Supply and Services Canada Ottawa Ont $43,800,177.

Contracted building cleaning $7,167,642—Albren Holdings Ltd Courtenay BC $96,664, Allied Maintenance Scarborough Ont $746,952, Bale Holliday Waste Disposal North Bay Ont $53,671, Bee Clean Co of Canada Medicine Hat Alta $172,347, Best Cleaners & Contractors Vancouver BC $60,635, Boisvert Disposal Ltd Grand Centre Alta $112,078, Browning-Ferris Industries Dartmouth NS $335,191, Calgary Waste Removal Ltd Calgary Alta $70,677, Clean Die Raunapl Germany $115,877, Columbia Building Maintenance Co Toronto Ont $170,068, Mike Dunphy Douglas Man $61,950, Garnet Palmer Kingston NS $71,390, Government of Canada—Public Works Canada Ottawa Ont $179,639, Hugo Greber Mit Germany $58,860, Jet Janitor Service Ltd Stephenville Nfld $630,286, J M Rouleau Inc Quebec Que $242,084, Lahrer Mull Germany $133,953, Laidlaw Waste System Ltd: Kitchener Ont Edmonton Alta Winnipeg Man $275,503, Landratsamt Ort Germany $105,269, McLellan Disposal Service Ltd Mont-Forest Ont $90,740, Maritime Sanitation Services Ltd Fredericton NB $130,586, Mittelbadisch Germany $186,348, Moonlight Building Mainteance Ltd Richmond BC $144,001, Pembroke Sanitation Pembroke Ont $102,283, Phil's Janitor Service Mission BC $67,368, Quinte Sanitation Services Ltd Belleville Ont $156,098, Tricil Ltd Kingston Ont $130,230.

E D P services, and purchase of computer software, except those purchased from other departments or programs $2,996,702—Alpha Text Ltd Ottawa Ont $270,971, Canada Systems Group Ltd Ottawa Ont $435,589, Control Data Canada Ltd Mississauga Ont $103,257, Datacrown Inc Willowdale Ont $198,141, Digital Equipment of Canada Ltd Kanata Ont $93,060, Maritime Computer Ltd Halifax NS $294,151, I P Sharp & Associates Toronto Ont $278,251, Systemhouse Ltd Ottawa Ont $99,165, York Ryerson Computing Centre Downsview Ont $111,979.

E D P services—Other government departments or programs $4,973

Hospitality $1,588,781—Chateau Montebello Montebello Que $206,158.

Laundry, dry cleaning, and related services $4,815,538—Bridgewater Laundry & Dry Cleaners Bridgewater NS $121,162, Buanderie Arvida Ltee Que $147,622, Buanderie des Hotels Motels & Restaurant Inc Quebec Que $153,816, Commercial Towel and Linen Supply Co Victoria BC $165,428, Fabric Care Cleaners and Associates Ltd Edmonton Alta $185,445, P Ferland Teinturier Enr Quebec Que $88,673, Keltone Cleaners Chilliwack BC $69,809, Pacific Coast Cleaners Courtney BC $134,469, Parsons Cleaners Belleville Ont $78,639, Perth Brandon Ltd Brandon Man $72,703, Perth Whitehall Ltd Winnipeg Man $59,361, Printz Reinigun Germany $121,831, Trahers Dry Cleaners London Ont $55,943, Wascherei Burze Germany $55,025, Wendy's Reliable Ltd Halifax NS $145,796, Whiteway Launderers Ltd Kamloops BC $55,845, Work Wear Corporation of Canada Toronto Ont $213,044.

Films and other visual material—Other $1,701,952—Abercorn AERO Ltd Dollard Desormeaux Que $189,698, Federal Reserve Bank New York NY USA $128,200, National Film Board of Canada Montreal Que $403,755.

Membership fees $311,817

Photography services except motion pictures $82,486

Storage and warehousing, excluding charges from DSS (Supply) $716,589—Federal Reserve Bank of New York New York NY USA $505,845.

Temporary help services $874,903—Bradson Personnel Ottawa Ont $78,873, Kelly Services Ltd Toronto Ont $56,610, Manpower Personnel Services Ottawa Ont $58,925, Quantum Management Services Montreal Que $51,764.

Transfer of costs for professional and special services expenditures between appropriations $7,087,696—Charges from other appropriations $7,087,696—Government of Canada—Environment Canada Ottawa Ont $5,752,500, Supply and Services Canada Ottawa Ont $476,170.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $40,487,578—Entertainment and amenities for the Canadian Forces abroad $2,458,511—Astral Bellevue Classics Toronto Ont $151,943, Bellevue Motion Pictures St John NB $67,086, Canadian Broadcasting Corp Ottawa Ont $542,315, Canebsco Subscription Services Ltd Toronto Ont $54,874, Criterion Pictures Corp Ltd Halifax NS $61,580, Moffatt Moore Production Inc Toronto Ont $67,000, Paramount Film Service Ltd Toronto Ont $138,211, Universal Films Co Willowdale Ont $126,574, Warner Bros Distribution (Canada) Ltd Toronto Ont $149,541; food service contracts $3,577,437—Boaden Catering Ltd Etobicoke Ont $334,656, Boatel Remote Site Feeding Ltd Vancouver BC $307,537, Cal Van Canus Catering Ltd Vancouver BC $525,024, Chermont Holdings Princeton BC $136,654, Dalmar Foods Ltd Toronto Ont $221,941, Domaine de la Jeunesse Inc Arvida Que $248,505, Eastern Catering Toronto Ont $285,299, Glacier Catering & Bar Services Victoria BC $240,312, Government of Canada—Public Works Canada Ottawa Ont $583,906, KMK Enterprises Rivers Man $110,976, Northmount Camp Services Vancouver BC $254,476; payments to the Underwriters Adjustment Bureau $9,698; pest control contracts $51,482; fees paid to the Royal Canadian Flying Club Association for Air Cadet Flying scholarship training $598,962—Air Cadet League Ottawa Ont $292,540, Association Quebecoise des Transporteurs Dorval Que $55,998, Royal Canadian Flying Club Ottawa Ont $236,124; provision of facilities at Gatwick and Prestwick $237,056; locally-engaged employees-Europe $10,735,411; overseas indigenous labour

NATIONAL DEFENCE—*Concluded*

$18,590,334; other services, including port services for ships away from home port $4,228,687.

NATIONAL HEALTH AND WELFARE $ 71,304,012

Department $71,112,251

DEPARTMENTAL ADMINISTRATION PROGRAM $2,950,661

Accounting Services $630

Accounting and audit services—Audit Services Bureau, DSS (Services) $630

Legal Services $25,035

Protection Services $170,537

Protection services—Other (Corps of Commissionaires, etc.) $170,537—Canadian Corps of Commissionaires Ottawa Ont $168,456.

Training and Educational Services—Public Servants $171,457

Purchase of training packages and courses $1,400

Staff development and training—Public Service Commission $111,793—Government of Canada—Public Service Commission Ottawa Ont $111,793.

Training of public servants—Other, including seminars $49,005

Tuition fees and costs of attending courses not elsewhere specified $9,259

Other Professional Services $1,160,509

E D P consultants $23,150

Management consultants, except Bureau of Management Consulting $249,718—Hickling-Johnston Ltd Ottawa Ont $57,500, Peat Marwick and Partners Ottawa Ont $114,260.

Management consulting services—Bureau of Management Consulting, DSS (Services) $83,871—Government of Canada—Supply and Services Bureau of Management Consulting Ottawa Ont $83,871.

Professional services not elsewhere specified $803,770—Interpreters and translators $18,858; other consulting, advisory or technical services $784,912—Decima Research Limited Toronto Ont $80,500, Government of Canada—Public Works Canada Ottawa Ont $97,654, Iota Consulting Ltd Nepean Ont $51,400.

Other Services $1,422,493

Contract administration—DSS (Supply) service charges $97,084—Government of Canada—Supply and Services Ottawa Ont $97,084.

Contracted building cleaning $1,217

E D P services, and purchase of computer software, except those purchased from other departments or programs $923,663—Canada Systems Group Ottawa Ont $350,437, Comshare Rexdale Ont $50,735, Dataline Inc Toronto Ont $359,405.

E D P services—Other departments or programs $34,870

Films and other visual material (National Film Board Revolving Fund) $986

Films and other visual material—Other $1,264

Hospitality $55,379

Laundry, dry cleaning, and related services $106

Membsership fees $89,118

Photography services except motion pictures $1,735

Temporary help services $181,396

Warehousing services—Purchased from DSS (Supply) $91

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $35,584—Clipping services $35,584.

HEALTH AND SOCIAL SERVICES PROGRAM $4,911,267

Accounting Services $1,108,688

Accounting and audit services—Audit Services Bureau, DSS (Services) $1,074,018—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont $1,074,018.

Accounting services, except Audit Services Bureau $34,670

Legal Services $475

Scientific Services $2,418,754

Scientific consultants $2,418,754—Can West Survey Research Corporation Winnipeg Man $187,400, The Canadian Gallup Poll Ltd Toronto Ont $86,000, Canadian Nurses Association Ottawa Ont $57,354, Corpus Information Services Ltd Don Mills Ont $60,698, Demand Research Consultants Incorporated Ottawa Ont $58,450, Government of Canada—Public Works Canada Ottawa Ont $53,642 and Statistics Canada Ottawa Ont $100,000, Nunavut Communications Incorporated Ottawa Ont $193,590, Prestige Mailing Systems Ltd Ottawa Ont $70,374, D Sarty Halifax NS $68,589, Wilson Young and Associates Incorporated Ottawa Ont $89,738.

Training and Educational Services—Public Servants $114,202

Purchase of training packages and courses $12,949

Staff development and training—Public Service Commission $61,571—Government of Canada—Public Service Commission Ottawa Ont $61,571.

Training of public servants—Other, including seminars $31,476

Tuition fees and costs of attending courses not elsewhere specified $8,206

Other Professional Services $375,481

E D P consultants $28,693

Management consultants, except Bureau of Management Consulting $306,756

Professional services not elsewhere specified $40,032—Interpreters and translators $10,089; other consulting advisory or technical services $29,943.

Other Services $893,667

Contract administration—DSS (Supply) service charges $257,556—Government of Canada—Supply and Services Hull Que $257,556.

E D P services, and purchase of computer software, except those purchased from other departments or programs $66,595

E D P services—Other departments or programs $6,913

Films and other visual material (National Film Board Revolving Fund) $216,000—Government of Canada—National Film Board Montreal Que $216,000.

Films and other visual material—Other $41,060

Hospitality $30,856

Membership fees $1,491

Photography services except motion pictures $31,935

NATIONAL HEALTH AND WELFARE—*Continued*

Temporary help services $241,261

MEDICAL SERVICES PROGRAM $46,553,582

Accounting Services $682,237

Accounting and audit services—Audit Services Bureau, DSS (Services) $165,458—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont $165,458.

Accounting services, except Audit Services Bureau $516,779—Government of the Northwest Territories Yellowknife NWT $461,516.

Health and Welfare Services $38,305,626

Dental services $21,062,193—G Acaster North Battleford Sask $64,917, Ashern Dental Group Ashern Man $70,192, B Baome Peace River Alta $149,090, P Bookhalter Regina Sask $74,048, J Burshten Winnipeg Man $64,001, J Buyko Ste Rose du Lac Man $70,450, P Cassidy Lillooet BC $64,396, J Cheever Grande Prairie Alta $92,411, T Chorkawy Thunder Bay Ont $53,238, E Church Meadow Lake Sask $116,732, D Crane Caledonia Ont $130,334, A Crowley Pemberton BC $62,071, M Crozier Flin Flon Man $75,562, D Duncan Ohsweken Ont $74,234, E Gaudet Prince Alberta Sask $75,811, B Goldberg Lillooet BC $57,558, A Gottschling Prince Rupert BC $66,560, H Griesbach Fort MacLeod Alta $89,983, L Hague Kenora Ont $51,610, J Haiden Bonnyville Alta $50,694, L Harder North Battleford Sask $85,856, W Harrington Sidney BC $55,425, Hay River Dental Clinic Hay River NWT $336,187, A Hokhold Burns Lake BC $89,506, Inuvik Dental Clinic Inuvik NWT $301,029, D Kalra Vancouver BC $70,996, Klondike Dental Clinic Whitehorse YT $107,008, J Konson Little Current Ont $60,125, S Konson Little Current Ont $59,854, R Kreher McBride BC $143,247, L Louie Prince Rupert BC $54,292, Metropolitan Dental Group Winnipeg Man $93,301, C Meyers Prince Albert Sask $91,552, T Mokelby Prince Albert Sask $64,252, A Plunz North Battleford Sask $71,002, P Poitras Regina Sask $103,530, F Pyde Prince Rupert BC $88,222, J Radue Spiritwood Sask $56,644, A Roth Wetaskiwin Alta $79,923, M Sim Wetaskiwin Alta $52,963, R Taillon Calgary Alta $87,715, P Tataryn Saskatoon Sask $50,687, T Tomlinson Prince Albert Sask $133,052, University of Manitoba Winnipeg Man $503,407, University of Toronto Toronto Ont $802,658, K Walters Vancouver BC $87,767, Whitehorse Dental Clinic Whitehorse YT $174,100, R Wiebe Chilliwack BC $61,907, Wrinch Memorial Hospital Hazelton BC $200,092, Yellowknife Dental Clinic Yellowknife NWT $168,976, J Zucchiatti Terrace BC $92,326, T Zukiwisky St Paul Alta $83,952.

Hospital services $3,977,094—Alberta Hospital Association Edmonton Alta $570,996, Centre Richelieu of Social Services Mississauga Ont $83,340, Delta House Inuvik NWT $74,346, Department of Indian and Northern Affairs Saskatoon Sask $98,538, Hôpital Royal Victoria Montreal Que $65,528, Michener Centre Red Deer Alta $676,352, Montreal Children's Hospital Montreal Que $195,444, Prince Rupert Regional Hospital Prince Rupert BC $61,265, Round Lake Centre Armstrong BC $65,084.

Para-medical personnel $1,910,308—Health Services Centre Winnipeg Man $58,717, Health Unit No 7 Fort McMurray Alta $56,253, S King Winnipeg Man $79,368, Northwestern Health Unit High Level Alta $88,224.

Physicians and surgeons $6,109,206—Corporate Air Limited Kingston Ont $67,823, Government of the Northwest Territories Yellowknife NWT $714,381, Parson's Air Service Flin Flon Man $55,710, Queen's University Kingston Ont $596,957, Universities of: Alberta Edmonton Alta $81,953, Manitoba Winnipeg Man $1,638,686, Toronto Toronto Ont $647,203, Western Ontario London Ont $211,311.

Other health services, not elsewhere specified $5,246,825—Alberta Hospital and Medicare Edmonton Alta $3,429,367, Medical Services Plan of British Columbia Victoria BC $987,282, Stanton Yellowknife Hospital Yellowknife NWT $152,737, University of Alberta Hospital Edmonton Alta $138,805.

Legal Services $2,723

Protection Services $214,262

Protection services—Other (Corps of Commissionaires, etc.) $214,262—Ralson Construction North Bay Ont $166,274.

Scientific Services $45,233

Scientific consultants $45,233

Training and Educational Services—Public Servants $1,026,357

Purchase of training packages and courses $85,907

Staff development and training—Public Service Commission $122,988—Government of Canada—Public Service Commission Ottawa Ont $122,988.

Training of public servants—Other, including seminars $364,111

Tuition fees and costs of attending courses not elsewhere specified $453,351— Dalhousie University Halifax NS $269,173, University of Alberta Edmonton Alta $143,094.

Other Professional Services $1,249,476

E D P consultants $74,375

Management consultants, except Bureau of Management Consulting $318,557

Management consulting services—Bureau of Management Consulting, DSS (Services) $47,938

Professional services not elsewhere specified $808,606—Interpreters and translators $124,565; other consulting, advisory or technical services $684,041—ARA Consultants Ottawa Ont $52,967, P Nicholson Ottawa Ont $60,163.

Other Services $5,027,668

Contract administration—DSS (Supply) service charges $704,792—Government of Canada—Supply and Services Ottawa Ont $704,792.

Contracted building cleaning $423,619

E D P services, and purchase of computer software, except those purchased from other departments or programs $197,828—Ourscan Group Ottawa Ont $70,851.

E D P services—Other departments or programs $4,860

Films and other visual material (National Film Board Revolving Fund) $1,685

Films and other visual material—Other $145,146

Hospitality $10,990

Laundry, dry cleaning, and related services $228,428—Sioux Lookout General Hospital Sioux Lookout Ont $67,270.

Membership fees $60,970

Other real estate services (management, appraisal, etc.) $2,885

Photography services except motion pictures $14,054

Storage and warehousing, excluding charges from DSS (Supply) $11,275

Temporary help services $544,665—Temporarily Yours Vancouver BC $84,374, Type Unlimited Yellowknife NWT $176,141.

NATIONAL HEALTH AND WELFARE—*Continued*

Transfer of costs for professional and special services expenditures between appropriations $349—Charges from other appropriations $349.

Warehousing services—Purchased from DSS (Supply) $2,255

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $2,673,867—Contracted non-health services $2,618,831—Canada Catering Ltd Toronto Ont $859,220, Conex General Contractors Owen Sound Ont $104,259, Government of the Northwest Territories Yellowknife NWT $191,622, Ralson Construction Ltd North Bay Ont $663,550, VS Services Toronto Ont $328,464; other services $55,036.

HEALTH PROTECTION PROGRAM $11,508,758

Health and Welfare Services $1,002

Para-medical personnel $967

Physicians and surgeons $35

Legal Services $6,210,693

Legal services $6,210,693—Calabrese and Company Fredericton NB $57,670, Dicks and Associates Corner Brook Nfld $83,254, Doig and Co Burnaby BC $96,430, Harris and Co Burnaby BC $69,998, Hope and Co Prince George BC $82,732, Horeck and Co Sudbury Ont $65,475, R W Jacobs Surrey BC $115,982, Jones and Co Victoria BC $289,647, Kinsman and Co Penticton BC $111,298, Koch and Co Regina Sask $92,680, J E Lang Kitchener Ont $83,050, Lemieux and Co Québec Qué $56,655, Lewis and Company St John's Nfld $80,077, MacPherson and Co Regina Sask $53,787, Martin and Co Nanaimo BC $70,357, Murphy and Co Oshawa Ont $89,219, Rodnunsky and Company Grande Prairie Alta $58,628, Gilmour G Sweezey Windsor Nfld $57,384, Talstra and Company Terrace BC $50,140, E Tharen Hamilton Ont $51,002, Walsh and Young Calgary Alta $511,076, Whitson and Company Victoria BC $282,860, Yarosky and Company Montréal Qué $62,651.

Protection Services $435,972

Protection services—Other (Corps of Commissionaires, etc.) $435,972—Canadian Corps of Commissionaires: Montreal Que $61,189, and Ottawa Ont $245,128, Pinkerton's of Canada Ltd Ottawa Ont $80,279.

Scientific Services $3,003,572

Scientific consultants $3,003,572—Biopath Analysts Limited Guelph Ont $95,124 (Paid $140,400 recovered $45,276 from Environment Canada), Bio-Research Laboratories Ltd Senneville Que $64,457 (Paid $115,497 recovered $51,040 from Environment Canada), British Columbia Research Vancouver BC $143,640, Concord Scientific Corporation Toronto Ont $100,209, Labstat Incorporated Kitchener Ont $225,082, Michael Holliday and Associates Ottawa Ont $146,712 (Paid $149,212 recovered $2,500 from Environment Canada), Natural Sciences and Engineering Research Council Canada Ottawa Ont $111,313, Ontario Research Foundation Mississauga Ont $155,558 (Paid $180.558 recovered $25,000 from Energy Mines and Resources Canada), Sciex Ltd Willowdale Ont $280,900, Senes Consultant Ltd Willowdale Ont $50,000, Traffic Injury Research Foundation of Canada Ottawa Ont $59,340, University of Ottawa Ottawa Ont $110,082.

Training and Educational Services—Public Servants $131,435

Purchase of training packages and courses $1,489

Staff development and training—Public Service Commission $48,886

Training of public servants—Other, including seminars $64,661

Tuition fees and costs of attending courses not elsewhere specified $16,399

Other Professional Services $232,327

E D P consultants $125,112—Peat Marwick and Partners Ottawa Ont $50,034.

Management consultants, except Bureau of Management Consulting $66,236

Professional services not elsewhere specified $40,979—Interpreters and translators $3,134; other consulting, advisory or technical services $37,845.

Other Services $1,493,757

Contract administration—DSS (Supply) service charges $489,392

Contracted building cleaning $3,259

E D P services, and purchase of computer software, except those purchased from other departments or programs $540,749—Peat Marwick and Partners Ottawa Ont $74,312, Canada Systems Group Ltd Ottawa Ont $351,808.

E D P services—Other departments or programs $123,359—Government of Canada—Statistics Canada Ont $59,303.

Films and other visual material (National Film Board Revolving Fund) $21,782

Films and other visual material—Other $9,525

Hospitality $13,905

Laundry, dry cleaning, and related services $42,381

Membership fees $13,052

Other real estate services (management, appraisal, etc.) $457

Photography services except motion pictures $23,108

Storage and warehousing, excluding charges from DSS (Supply) $484

Temporary help services $174,302

Warehousing services—Purchased from DSS (Supply) $5,405

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $32,597—Disposal services $28,650, other services $3,947.

INCOME SECURITY PROGRAM $4,071,279

Health and Welfare Services $284,156

Physicians and surgeons $284,156

Legal Services $5,673

Protection Services $103,468

Protection services—Other (Corps of Commissionaires, etc.) $103,468—Canadian Corps of Commissionaires Québec Qué $57,720.

Training and Educational Services—Public Servants $195,939

Purchase of training packages and courses $61,470—Davis Communication Consulting Ltd Toronto Ont $61,033.

Staff development and training—Public Service Commission $74,900—Government of Canada—Public Service Commission Ottawa Ont $74,900.

Training of public servants—Other, including seminars $39,932

Tuition fees and costs of attending courses not elsewhere specified $19,637

NATIONAL HEALTH AND WELFARE—*Concluded*

Other Professional Services $278,164

E D P consultants $28,000

Management consultants, except Bureau of Management Consulting $131,148

Management consulting services—Bureau of Management Consulting, DSS (Services) $51,282—Government of Canada—Supply and Services Bureau of Management Consulting Ottawa Ont $51,282.

Professional services not elsewhere specified $67,734—Other consulting, advisory or technical services $67,734—Government of Canada—Statistics Canada Ottawa Ont $55,960.

Other Services $3,203,879

Contract administration—DSS (Supply) service charges $129,295—Government of Canada—Supply and Services Hull Que $129,295.

E D P services, and purchase of computer software, except those purchased from other departments or programs $236,157—Associates Consulting Services Ltd Ottawa Ont $59,600, Dataline Incorporated Toronto Ont $67,374.

E D P services—Other departments or programs $2,724,672—Government of Canada—Supply and Services Hull Qué $2,724,672.

Films and other visual material—Other $5,190

Hospitality $6,988

Laundry, dry cleaning, and related services $2,753

Membership fees $798

Photography services except motion pictures $658

Temporary help services $96,658

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $710—Other miscellaneous services $710.

FITNESS AND AMATEUR SPORT PROGRAM $1,116,704

Accounting Services $96,968

Accounting and audit services—Audit Services Bureau, DSS (Services) $23,118

Accounting services, except Audit Services Bureau $73,850—Raymond Chabot Martin Paré et Associés Ottawa Ont $73,850.

Legal Services $4,258

Protection Services $5,500

Protection services—Other (Corps of Commissionaires, etc.) $5,500

Training and Educational Services—Public Servants $23,504

Staff development and training—Public Service Commission $9,044

Training of public servants—Other, including seminars $11,178

Tuition fees and costs of attending courses not elsewhere specified $3,282

Other Professional Services $491,493

E D P consultants $183,428—DMR and Associates Ottawa Ont $90,788, Government of Canada—Supply and Services Hull Qué $62,562.

Management consultants, except Bureau of Management Consulting $13,799

Professional services not elsewhere specified $294,266—Interpreters and translators $1,812; other consulting, advisory or technical services $292,454—Sportcom International Inc Ottawa Ont $78,500.

Other Services $494,981

Contract administration—DSS (Supply) service charges $19,995

E D P services, and purchase of computer software, except those purchased from other departments or programs $42,641

E D P services—Other departments or programs $37,670

Films and other visual material (National Film Board Revolving Fund) $48,956

Films and other visual material—Other $30,000

Hospitality $62,159

Membership fees $414

Non-professional personal service contracts, not elsewhere specified $11,144

Photography services except motion pictures $22,120

Storage and warehousing, excluding charges from DSS (Supply) $618

Temporary help services $219,264

Medical Research Council $191,761

Protection Services $3,920

Protection services—Other (Canadian Corps of Commissionnaires) $3,920

Training and Educational Services—Non-Public Servants $821

Education: university and college $821

Training and Educational Services—Public Servants $1,955

Staff development and training—Public Service Commission $510

Training of public servants—Other, including seminars $1,445

Other Professional Services $39,527

Management consultants, except Bureau of Management Consulting $7,950

Management consulting services—Bureau of Management Consulting, DSS (Services) $11,953

Professional services not elsewhere specified $19,624

Other Services $145,538

Contract administration—DSS (Supply) service charges $1,745

E D P services, and purchase of computer software, except those purchased from other departments or programs $63,188

E D P services—Other departments or programs $6,888

Hospitality $8,618

Membership fees $2,658

Photography services except motion pictures $308

Temporary help services $14,595

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $15,519

Other business services, not elsewhere specified, purchased from other government departments or programs $32,019

NATIONAL REVENUE $25,112,879

Customs and Excise $10,006,688

Accounting Services $38,056

Accounting and audit services—Audit Services Bureau, DSS (Services) $38,056

Engineering Services $126,186

Engineering consultants (other) $126,186—D G B Consultants Inc Montreal Que $107,500.

Health and Welfare Services $5,546

Hospital services $21

Para-medical personnel $141

Physicians and surgeons $337

Other health services, not elsewhere specified $5,047

Legal Services $235,726

Protection Services $1,013,667

Protection services from other government departments $45,859

Protection services—Other (Corps of Commissionaires, etc.) $967,808—Canadian Corps of Commissionaires Montreal Que $496,091, and Ottawa Ont $111,573, St Regis Band Council Cornwall Ont $228,500.

Scientific Services $7,805

Scientific services, excluding consultants $7,805

Training and Educational Services—Public Servants $1,166,129

Purchase of training packages and courses $96

Staff development and training—Public Service Commission $236,316—Public Service Commission of Canada Ottawa Ont $236,316.

Training consultants $112,110—Management Video Publications Ltd Toronto Ont $82,135.

Training of public servants—Other, including seminars $745,239—Carel Inc Montreal Que $150,734, Le Centre de Langues Feuille d'Erable Ltée Ottawa Ont $381,028.

Tuition fees and costs of attending courses not elsewhere specified $72,368

Other Professional Services $1,341,316

Management consultants, except Bureau of Management Consulting $1,066,935—Currie Coopers and Lybrand Ltd Ottawa Ont $150,380, DPA Consulting Ltd Ottawa Ont $106,111, Market Facts of Canada Ltd Toronto Ont $60,400, Price Waterhouse Associates Ottawa Ont $111,867, Thorne Stevenson and Kellog Toronto Ont $65,600, Touche Ross and Partners Ottawa Ont $202,600.

Management consulting services—Bureau of Management Consulting, DSS (Services) $76,924—Supply and Services Hull Que $76,924.

Research contracts $119,467—National Research Council of Canada Ottawa Ont $75,000.

Professional services not elsewhere specified $77,990

Other Services $6,072,257

Contract administration—DSS (Supply) service charges $702,470—Supply and Services Hull Que $702,470.

Contracted building cleaning $277,473

E D P services, and purchase of computer software, except those purchased from other departments or programs $4,054,224—Alphatext Ottawa Ont $126,127, Bailey and Rose Ltd Ottawa Ont $367,882, Canada Systems Group Ltd Ottawa Ont $181,769, Datacap Ltd Ottawa Ont $132,085, Datacrown Inc Willowdale Ont $466,976, Federal Systems of Canada Ottawa Ont $255,328, HST Information Systems Ltd Ottawa Ont $56,329, Hartt and Page Ltd Ottawa Ont $893,615, Honeywell Ltd North York Ont $330,128, Insta-Systems Inc Toronto Ont $82,500, Kota Consulting Ltd Ottawa Ont $107,810, Olivetti Canada Ltd Verdun Que $68,000, Q L Systems Ltd Kingston Ont $196,457, Quantum Information Resources Ltd Ottawa Ont $126,011, Silico Computer Systems Nepean Ont $94,989, Systemhouse Ltd Ottawa Ont $238,767, Taylor Partners Ottawa Ont $72,247.

E D P services—Other departments or programs $41,476

Films and other visual material—Other $9,392

Hospitality $20,218

Laundry, dry cleaning, and related services $36,592

Membership fees $8,076

Non-professional personal service contracts, not elsewhere specified $58,125

Other real estate services (management, appraisal, etc.) $7,391

Photography services except motion pictures $9,591

Storage and warehousing, excluding charges from DSS (Supply) $49,645

Temporary help services $212,614—Bradson Personnel Services Ottawa Ont $60,019.

Transfer of costs for professional and special services expenditures between appropriations ($1,443,000)—Recovery of incremental expenditures from other appropriations ($1,443,000).

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $2,021,899—Bell Northern Research Ltd Ottawa Ont $1,421,767, Crawley and McCracken Co Ltd Montreal Que $378,287.

Other business services, not elsewhere specified, purchased from other government departments or programs $6,071

Taxation $15,106,191

Accounting Services $11,971

Accounting services, except Audit Services Bureau $11,971

Engineering Services $72,614

Architectural services $72,614—Government of Canada—Public Works Canada Ottawa Ont $72,614.

Health and Welfare Services $180,016

Other health services, not elsewhere specified $180,016

Legal Services $790,780

Protection Services $2,900,128

Protection services—Other (Corps of Commissionaires, etc.) $2,900,128—Canadian Corps of Commissionaires: St John's Nfld $194,133, Quebec Que $198,975, Ste-Foy Que $370,273, Montreal Que $351,501, Ottawa Ont $280,251, Toronto Ont $170,475, Winnipeg Man $298,425, Surrey BC $258,684, Vancouver BC $90,259, National Protection Service Company Ottawa Ont $227,614, Pinkerton's of Canada Ltd Ottawa Ont $159,420.

NATIONAL REVENUE—*Concluded*

Training and Educational Services—Public Servants $978,650

Purchase of training packages and courses $12,373

Staff development and training—Public Service Commission $282,341

Training of public servants—Other, including seminars $23,459—Conference fees $23,459.

Tuition fees and costs of attending courses not elsewhere specified $660,477—Reimbursement of tuition fees $406,740, official languages $4,516, training courses $249,221.

Other Professional Services $834,257

E D P consultants $1,000

Management consultants, except Bureau of Management Consulting $833,257—Goldfarb Consultants North York Ont $65,000, ISL International Surveys Ltd Toronto Ont $58,300, Leduc Lebel Avocats Montreal Que $200,000.

Other Services $9,337,775

Contract administration—DSS (Supply) service charges $1,549,822

E D P services, and purchase of computer software, except those purchased from other departments or programs $586,185—Datacrown Inc Willowdale Ont $324,750.

E D P services—Other departments or programs $20

Hospitality $15,902

Laundry, dry cleaning, and related services $605

Membership fees $11,210

Non-professional personal service contracts not elsewhere specified $1,517,285

Other real estate services (management, appraisal, etc.) $203,426

Photography services except motion pictures $37,214

Storage and warehousing, excluding charges from DSS (Supply) $7,025

Temporary help services $92,817

Warehousing services—Purchased from DSS (Supply) $1,693

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publicatons) $1,789,459—Photocopy services $16,546, court reporters $32,810, ownership certificates $69,708—Canadian Bankers Association Toronto Ont $69,398; credit reports $13,257, registry office fees $295,121, shuttle bus service $20,175, translation services $15,086; other services $1,326,756—Woods Gordon Management Consultants Toronto Ont $750,082, University of Lethbridge Lethbridge Alta $52,095.

Other business services, not elsewhere specified, purchased from other government departments or programs $3,525,112—Lobby services $331,247—Canada Post Corporation Ottawa Ont $331,247; UIC Index $3,147,584—Canada Employment and Immigraiton Commission $3,147,584; other services $46,281.

PARLIAMENT $5,242,578

The Senate $1,198,143

Training and Educational Services—Public Servants $7,048

Staff development and training—Public Service Commission $7,048

Other Professional Services $471,509

Management consultants, except Bureau of Management Consulting $6,755

Research contracts $440,308—Research assistance services $389,193, counsel services $51,115.

Professional services not elsewhere specified $24,446—Other business services $8,507, other services $15,939.

Other Services $719,586

E D P services, and purchase of computer software, except those purchased from other departments or programs $2,467

Hospitality $47,734

Laundry, dry cleaning, and related services $23,692

Membership fees $3,675

Temporary help services $208,494—Temporary help $90,354, parliamentary tour guides $118,140.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $433,524—Reporting and transcribing $18,338, secretarial and clerical services $364,889, steno and typing $22,577, other special assistance $27,720.

House of Commons $3,711,342

Accounting Services $110,965

Accounting services, except Audit Services Bureau $110,965—Laventhol & Horwath Toronto Ont $100,292.

Legal Services $68,208

Protection Services $28,155

Protection services from other government departments $7,908

Protection services—Other (Corps of Commissionaires, etc.) $20,247

Training and Educational Services—Public Servants $398,685

Purchase of training packages and courses $33,079

Training consultants $283,323

Tuition fees and costs of attending courses not elsewhere specified $82,283

Other Professional Services $2,184,339

E D P consultants $11,675

Management consultants, except Bureau of Management Consulting $500,777—Canadian Broadcasting Corporation Ottawa Ont $450,417.

Research contracts $585,344—Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont $58,234.

Professional services not elsewhere specified $1,086,543—Coopers & Lybrand Ottawa Ont $66,596, J Kehoe Vancouver BC $82,638, Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont $421,859, International Simultaneous Translation Service Montreal Que $90,320.

Other Services $920,990

Contracted building cleaning $26,840

E D P services, and purchase of computer software, except those purchased from other departments or programs $250,620—Datacrown Inc Willowdale Ont $55,438, Q L Systems Ltd Kingston Ont $126,460.

PARLIAMENT—*Concluded*

E D P services—Other departments or programs $198,218—Supply and Services Canada Hull Que $198,218.

Hospitality $125,792—Parliamentary Restaurant Ottawa Ont $99,999.

Laundry, dry cleaning, and related services $39,007

Membership fees $6,892

Non-professional personal service contracts, not elsewhere specified $35,158

Photography services except motion pictures $15,921

Storage and warehousing, excluding charges from DSS (Supply) $204

Temporary help services $202,039

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $8,762

Other business services, not elsewhere specified, purchased from other government departments or programs $11,537

Library of Parliament $333,093

Accounting Services $17,000

Accounting services, except Audit Services Bureau $17,000

Training and Educational Services—Public Servants $14,734

Training of public servants—Other, including seminars $3,254

Tuition fees and costs of attending courses not elsewhere specified $11,480

Other Professional Services $3,638

Professional services not elsewhere specified $3,638

Other Services $297,721

E D P services, and purchase of computer software, except those purchased from other departments or programs $54,718

E D P services—Other departments or programs $143,466—National Library Ottawa Ont $143,466.

Hospitality $2,171

Membership fees $7,575

Non-professional personal service contracts, not elsewhere specified $56,951

Temporary help services $24,105

Other business services, not elsewhere specified, purchased from other government departments or programs $8,735

PRIVY COUNCIL $11,155,213

Department $7,724,077

PRIVY COUNCIL OFFICE PROGRAM $2,676,544

Accounting Services $51,201

Accounting and audit services—Audit Services Bureau, DSS (Services) $51,201—Supply and Services Canada/Audit Services Bureau Ottawa Ont $51,201.

Legal Services $22,976

Protection Services $521,847

Protection services—Other (Corps of Commissionaires, etc.) $521,847—Canadian Corps of Commissionaires Ottawa Ont $501,705.

Training and Educational Services—Public Servants $64,368

Staff development and training—Public Service Commission $45,445

Training of public servants—Other, including seminars $5,152

Tuition fees and costs of attending courses not elsewhere specified $13,771

Other Professional Services $867,781

E D P consultants $24,950

Management consultants, except Bureau of Management Consulting $5,625

Management consulting services—Bureau of Management Consulting, DSS (Services) $131,418—Supply and Services Canada/Bureau of Management Consulting Ottawa Ont $131,418.

Research contracts $457,824—Currie Coopers and Lybrand Ltd Ottawa Ont $62,500.

Professional services not elsewhere specified $247,964

Other Services $1,148,371

Contract administration—DSS (Supply) service charges $228,647—Supply and Services Canada Ottawa Ont $228,647.

E D P services, and purchase of computer software, except those purchased from other departments or programs $152,748

Hospitality $167,105

Membership fees $5,152

Non-professional personal service contracts, not elsewhere specified $149,657—L. Farrington Ottawa Ont $55,125.

Photography services except motion pictures $48,609

Temporary help services $301,028—Barbara Personnel Inc Ottawa Ont $102,475, Quantum Management Services Ltd Montreal Que $68,795.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $93,880

Other business services, not elsewhere specified, purchased from other government departments or programs $1,545

ROYAL COMMISSION ON THE "OCEAN RANGER" MARINE DISASTER $2,508,585

Accounting Services $6,370

Accounting and audit services—Audit Services Bureau, DSS (Services) $6,370

Legal Services $284,207

Legal services $284,207—Martin Woolridge Poole Althouse and Clark Corner Brook Nfld $211,397, Puddester Orsborn St John's Nfld $72,810.

Protection Services $24,326

Protection services—Other (Corps of Commissionaires, etc.) $24,326

PRIVY COUNCIL—*Continued*

Other Professional Services $2,021,701

Research contracts $1,309,564—College of Fisheries St John's Nfld $63,410, Currie Coopers and Lybrand Calgary Alta $58,500, Det Norske Veritas (Canada) Ltd Calgary Alta $84,720, LeDrew Environmental Mgt Ltd St John's Nfld $58,194, Manadrill Drilling Management Inc Calgary Alta $68,770, Memorial University St John's Nfld $71,770, National Petroleum and Marine Consultants Ltd St John's Nfld $75,640, National Research Council Ottawa Ont $58,194, Nordco Ltd St John's Nfld $82,617, Norwegian Hydrodynamic Laboratories Trondheim Norway $316,998, Seaconsult Ltd St John's Nfld $72,372.

Professional services not elsewhere specified $712,137—Burness Corlett Holdings Ltd Isle of Man England $454,286.

Other Services $171,981

Contract administration—DSS (Supply) service charges $74,736—Supply and Services Canada Ottawa Ont $74,736.

E D P services, and purchase of computer sofware, except those purchased from other departments or programs $19,776

Hospitality $14,322

Photography services except motion pictures $2,191

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $60,956

ROYAL COMMISSION ON THE ECONOMIC UNION AND DEVELOPMENT PROSPECTS FOR CANADA $2,538,948

Legal Services $32,739

Protection Services $372

Protection services—Other (Corps of Commissionaires, etc.) $372

Other Professional Services $1,909,763

Management consulting services—Bureau of Management Consulting, DSS (Services) $27,531

Research contracts $1,240,688—Jean Bernier Sillery Que $75,044, David C Smith Kingston Ont $98,2[illegible]0.

Professional services not elsewhere specified $641,544—Gerald Godsoe Halifax NS $156,100, Les Communicateurs Associés Inc Montreal Que $56,934, Line Robillard-Heyniger Montreal Que $50,375, Tim Forbes Design Inc Toronto Ont $78,166.

Other Services $596,074

Contract administration—DSS (Supply) service charges $10,043

E D P services, and purchase of computer software, except those purchased from other departments or programs $76,922

Hospitality $82,836

Membership fees $80

Non-professional personal service contracts, not elsewhere specified $12,867

Photography services except motion pictures $845

Temporary help services $101,656

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $270,628—Alphascript Ottawa Ont $78,902, International Simultaneous Translation Service Montreal Que $85,929, Noel C Keeley Reporting Inc Ottawa Ont $74,028.

Other business services, not elsewhere specified, purchased from other government departments or programs $40,197

Canadian Intergovernmental Conference Secretariat $451,368

Protection Services $19,860

Protection services from other government departments $100

Protection services—Other (Corps of Commissionaires, etc.) $19,760

Training and Educational Services—Public Servants $1,690

Staff development and training—Public Service Commission $300

Training of public servants—Other, including seminars $895

Tuition fees and costs of attending courses not elsewhere specified $495

Other Professional Services $16,145

Professional services not elsewhere specified $16,145

Other Services $413,673

Contract administration—DSS (Supply) service charges $2,942

Hospitality $6,704

Membership fees $1,813

Non-professional personal service contracts, not elsewhere specified $83,258—Provincial secondments $83,208, other services $50.

Photography services except motion pictures $994

Temporary help services $52,994

Warehousing services—Purchased from DSS (Supply) $1,950

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $180,676—Technical equipment services $108,220—ISTS Montreal Que $69,540; verbatim transcripts $72,456.

Other business services, not elsewhere specified, purchased from other government departments or programs $82,342—Secretary of State $67,404, other services $14,938.

Chief Electoral Officer $476,239

Accounting Services $3,425

Accounting services, except Audit Services Bureau $3,425

Protection Services $744

Protection services—Other (Corps of Commissionaires, etc.) $744

Training and Educational Services—Public Servants $13,292

Staff development and training—Public Service Commission $5,370

Training of public servants—Other, including seminars $7,480

Tuition fees and costs of attending courses not elsewhere specified $442

Other Professional Services $366,430

Management consultants, except Bureau of Management Consulting $114,427—DSS/Audit Services Bureau Ottawa Ont $74,765.

Management consulting services—Bureau of Management Consulting, DSS (Services) $31,944

Professional services not elsewhere specified $220,059—J O Gorman Ottawa Ont $56,370.

PRIVY COUNCIL—*Continued*

Other Services $92,348

Contract administration—DSS (Supply) service charges $48,703

Hospitality $5,879

Membership fees $1,738

Storage and warehousing, excluding charges from DSS (Supply) $6,184

Temporary help services $29,301

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $69

Other business services, not elsewhere specified, purchased from other government departments or programs $474

Commissioner of Official Languages $863,791

Accounting Services $20,000

Accounting and audit services—Audit Services Bureau, DSS (Services) $20,000

Legal Services $48,804

Training and Educational Services—Public Servants $30,857

Staff development and training—Public Service Commission $18,870

Training of public servants—Other, including seminars $5,715

Tuition fees and costs of attending courses not elsewhere specified $6,272

Other Professional Services $276,722

Research contracts $22,223

Professional services not elsewhere specified $254,499

Other Services $487,408

Contract administration—DSS (Supply) service charges $67,070

E D P services—Other departments or programs $1,073

Films and other visual material—Other $83,810—National Film Board Montreal Que $83,272.

Hospitality $12,166

Membership fees $935

Non-professional personal service contracts, not elsewhere specified $266,598

Photography services except motion pictures $349

Temporary help services $43,016

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $7,616

Other business services, not elsewhere specified, purchased from other government departments or programs $4,775

Economic Council of Canada $1,248,424

Accounting Services $32,383

Accounting and audit services—Audit Services Bureau, DSS (Services) $22,383

Accounting services, except Audit Services Bureau $10,000

Training and Educational Services—Public Servants $94,773

Staff development and training—Public Service Commission $9,160

Training consultants $62,859—L'École de Langue de la Cité Inc Orleans Ont $53,875.

Training of public servants—Other, including seminars $10,812

Tuition fees and costs of attending courses not elsewhere specified $11,942

Other Professional Services $607,611

Management consultants, except Bureau of Management Consulting $18,127

Research contracts $487,626—Peter Eglington Assoc Ltd Ottawa Ont $78,624.

Professional services not elsewhere specified $101,858

Other Services $513,657

E D P services, and purchase of computer software, except those purchased from other departments or programs $411,715—L'Industrielle Services Techniques Inc Montreal Que $295,914, Datacrown Inc Willowdale Ont $77,752.

E D P services—Other departments or programs $37,869

Hospitality $18,975

Membership fees $427

Photography services except motion pictures $693

Temporary help services $11,551

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding printed matters or publications) $11,681

Other business services, not elsewhere specified, purchased from other governments or programs $20,746

Public Service Staff Relations Board $391,314

Accounting Services $22,766

Accounting and audit services—Audit Services Bureau, DSS (Services) $22,766

Legal Services $267

Protection Services $3,164

Protection services—Other (Corps of Commissionaires, etc.) $3,164

Training and Educational Services—Public Servants $32,630

Staff development and training—Public Service Commission $6,165

Training of public servants—Other, including seminars $25,438

Tuition fees and costs of attending courses not elsewhere specified $1,027

Other Professional Services $22,940

E D P consultants $10,440

Management consultants, except Bureau of Management Consulting $12,500

Other Services $309,547

E D P services and purchase of computer software, except those purchased from other departments or programs $157,485—Canada Systems Group Ottawa Ont $133,981.

PRIVY COUNCIL—*Concluded*

Hospitality $11,471

Membership fees $17,758

Non-professional personal service contracts, not elsewhere specified $4,620

Temporary help services $1,006

Other business services, not elsewhere specified, purchased from other government departments or programs $117,207—Adjudications $98,530, other services $18,677.

PUBLIC WORKS $140,051,408

Department $140,051,408

ADMINISTRATION PROGRAM $2,761,801

Health and Welfare Services $397

Other health services, not elsewhere specified $397

Legal Services $16,006

Legal services $16,006—Fees and disbursements $3,899, other services $12,107.

Protection Services $137,543

Protection services—Other (Corps of Commissionaires, etc.) $137,543—Canadian Corps of Commissionnaires Ottawa Ont $137,543.

Training and Educational Services—Public Servants $362,864

Purchase of training packages and courses $48,255

Staff development and training—Public Service Commission $132,092—Government of Canada—Public Service Commission Ottawa Ont $100,566.

Training consultants $10,579

Training of public servants—Other, including seminars $171,938

Other Professional Services $898,884

Management consultants, except Bureau of Management Consulting $673,626—Ernst & Whinney Ottawa Ont $67,173, Hay Associates Canada Toronto Ont $52,792, J Phillip Nicholson Ottawa Ont $62,100.

Management consulting services—Bureau of Management Consulting, DSS (Services) $25,501

Professional services not elsewhere specified $199,757

Other Services $1,346,107

Contract administration—DSS (Supply) service charges $343,229—Government of Canada—Supply and Services Canada Hull Que $312,629.

Contracted building cleaning $381

E D P services, and purchase of computer software, except those purchased from other departments or programs $430,088—D M R & Associated Ottawa Ont $94,960.

Films and other visual material—Other $13,658

Hospitality $11,161

Laundry, dry cleaning, and related services $251

Membership fees $9,955

Non-professional personal service contracts, not elsewhere specified $144,142

Photography services except motion pictures $37,643

Temporary help services $308,330—Barbara Personnel Inc Ottawa Ont $51,416, Staffing Consultants Toronto Ont $52,666.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $44,269

Other business services, not elsewhere specified, purchased from other government departments or programs $3,000

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM $3,766,781

Engineering Services $385,771

Architectural services $40,549

Engineering consultants (construction) $176,080—Technical Service Council Edmonton Alta $127,208.

Engineering consultants (other) $3,901

Engineering services, not elsewhere specified $165,241—Relational Technology Berkeley Calif USA $53,125.

Health and Welfare Services $595

Other health services, not elsewhere specified $595

Legal Services $7,743

Legal services $7,743—Fees and disbursements $7,657, other services $86.

Scientific Services $2,156

Scientific services, excluding consultants $2,156

Training and Educational Services—Public Servants $146,954

Purchase of training packages and courses $16,047

Staff development and training—Public Service Commission $29,027

Training consultants $1,792

Training of public servants—Other, including seminars $100,088

Other Professional Services $1,776,261

E D P consultants $2,857

Management consultants, except Bureau of Management Consulting $82,306

Research contracts $138,936—University of Toronto Toronto Ont $62,035.

Professional services not elsewhere specified $1,552,162—ARTEC Canada Ltd Kanata Ont $180,000, Canadian General Standards Board Ottawa Ont $117,000, FG Bercha and Associates Ltd Calgary Alta $118,000, FMS Engineers Calgary Alta $57,476.

Other Services $1,447,301

Contract administration—DSS (Supply) service charges $166,036—Government of Canada—Supply and Services Canada Hull Que $116,026.

Contracted building cleaning $430

E D P services, and purchase of computer software, except those purchased from other departments or programs $1,033,998—Alphatext Ottawa Ont $70,447, Canada Systems Group Ltd Don Mills Ont $294,884, Datacrown Inc Willowdale Ont $54,994, Data Cap Ltd Ottawa Ont $57,095.

Films and other visual material (National Film Board Revolving Fund) $1,635

PUBLIC WORKS—*Continued*

Films and other visual material—Other $3,636

Hospitality $5,109

Laundry, dry cleaning, and related services $923

Membership fees $10,913

Non-professional personal service contracts, not elsewhere specified $69,933

Photography services except motion pictures $23,750

Temporary help services $98,110

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $32,828

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND $53,009,835

Accounting Services $20,907

Accounting and audit services—Audit Services Bureau, DSS (Services) $20,907

Engineering Services $45,109,344

Architectural services $21,872,108

Engineering consultants (construction) $1,053,271

Engineering consultants (other) $275,865

Engineering services, not elsewhere specified $21,908,100

Health and Welfare Services $1,622

Other health services, not elsewhere specified $1,622

Legal Services $505,887

Legal services $505,887—Fees and disbursements $312,077, other services $193,810.

Protection Services $1,137,065

Protection services—Other (Corps of Commissionaires, etc.) $1,137,065

Scientific Services $1,682,890

Scientific services, excluding consultants $1,682,890

Training and Educational Services—Public Servants $3,913

Training consultants $20

Training of public servants—Other, including seminars $3,893

Other Professional Services $655,035

E D P consultants $4,794

Management consultants, except Bureau of Management Consulting $16,400

Research contracts $103,959

Professional services not elsewhere specified $529,882

Other Services $3,893,172

Contract administration—DSS (Supply) service charges $385,459

Contracted building cleaning $946,910

E D P services, and purchase of computer software, except those purchased from other departments or programs $23,027

Films and other visual material (National Film Board Revolving Fund) $423

Films and other visual material—Other $13,487

Hospitality $493

Laundry, dry cleaning, and related services $10,704

Membership fees $276

Non-professional personal service contracts, not elsewhere specified $3,584

Other real estate services, (management, appraisal, etc.) $489,641

Photography services except motion pictures $122,748

Temporary help services $153,774

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $1,737,670

Other business services, not elsewhere specified, purchased from other government departments or programs $4,976

ACCOMMODATION PROGRAM—OPERATION AND MAINTENANCE $57,510,823

Accounting Services $90,467

Accounting and Audit Services—Audit Services Bureau, DSS (Services) $90,467—Government of Canada—Supply and Services Canada Ottawa Ont $71,771.

Engineering Services $2,464,970

Architectural services $1,430,773—Bobrow and Fieldman Ottawa Ont $315,010, Forest Bodrug and Assoc Ont $193,321, Iredale Partnership Vancouver BC $237,423.

Engineering consultants (construction) $12,552

Engineering consultants (other) $231,395—Epix Inc Sherbrooke Que $61,732, Le Groupe GTA Montreal Que $56,494.

Engineering services, not elsewhere specified $790,250—Engineering Interface Willowdale Ont $66,399, Laundry Gauthier and Lefebvre Ottawa Ont $145,923.

Health and Welfare Services $2,705

Other health services, not elsewhere specified $2,705

Legal Services $173,183

Legal services $173,183—Fees and disbursements $110,423—Clarkson and Tetrault Montreal Que $53,691; other services $62,760.

Protection Services $8,462,441

Protection services—Other (Corps of Commissionaires, etc.) $8,462,441—Canadian Corps of Commissionaires: Edmonton Alta $387,662, Hamilton Ont $61,397, London Ont $84,566, Montreal Que $509,975, Ottawa Ont $4,406,621, Regina Sask $52,922, Saint John NB $136,252, Toronto Ont $443,090, Winnipeg Man $244,612, Don Electric Protective Toronto Ont $94,526, Ionitec Limitée Montreal Que $107,213, Pinkerton du Québec Limitée Montreal Que $172,002, Pinkerton's of Canada Ottawa Ont $763,535, Les Services De Protection Montreal Que $377,978, Universal Alarms Ottawa Ont $53,906.

Scientific Services $2,338

Scientific services, excluding consultants $2,338

Training and Educational Services—Public Servants $256,955

Purchase of training packages and courses $42,889

Staff development and training—Public Service Commission $64,467

Training consultants $8,158

Training of public servants—Other, including seminars $141,441

PUBLIC WORKS—*Continued*

Other Professional Services $1,937,346

Management consultants, except Bureau of Management Consulting $343,788—Peat Marwick and Partners Ottawa Ont $78,886.

Management consulting services—Bureau of Management Consulting, DSS (Services) $110,365—Government of Canada—Supply and Services Canada Montreal Que $95,221.

Research contracts $59,470

Professional services not elsewhere specified $1,423,723—DMH Energy Consultants Ottawa Ont $94,989, Maintenance Systems (Cleaning Services and Asbestos Testing) Toronto Ont $54,906.

Other Services $44,120,418

Contract administration—DSS (Supply) service charges $1,510,308—Government of Canada—Supply and Services Canada Ottawa Ont $209,970.

Contracted building cleaning $30,351,267—A and A Service Vancouver BC $54,459, Ability Janitorial Services Ottawa Ont $115,356, Advance Cleaning Services Regina Sask $86,400, All Around Maintenance Vancouver BC $53,231, Allied Building Services Inc Montreal Que $129,950, Allied Cleaning Ltd Edmonton Alta $83,994, (The) Ambassador Building Maintenance Windsor Ont $102,269, Art Clean Maintenance Ottawa Ont $64,432, Atelier du Martin-Pêcheur Inc Clermont Que $84,400, Athens Bldg Cleaning Ottawa Ont $106,166, AVS Bldg Cleaning Ottawa Ont $59,940. BT Floor Service Mississauga Ont $54,710, Bonanza Bldg Co Ottawa Ont $68,734, Bordeaux Maintenance Services (Maritime) Ltd Moncton NB $312,278, Canada Capital Bldg Maintenance Vanier Ont $168,704, Canada's Capital Bldg Vanier Ont $508,297, Capital City Maintenance Ottawa Ont $103,666, Capital City Window Cleaning Ottawa Ont $51,855, Capital Window Cleaners (1964) Ltd Frederiction NB $52,524, Centrap (Métis) Inc Mont-Joli Que $51,122, City Crown Maintenance Ltd St Laurent Que $92,696, City Wide Cleaners Ltd Moncton NB $65,133, Clean-View Janitorial Ottawa Ont $885,799, Cleanway Bldg Maintenance Scarborough Ont $68,570, Culubia 82 Bldg Cleaning Ottawa Ont $64,033, Deluxe Cleaning Victoria BC $87,000, Dustmoon Maintenance Nepean Ont $127,904, Dynamic Maintenance Richmond BC $93,106, Eastern Canadian Cleaners Halifax NS $192,566, Edipos Cleaning Co Ltd Ottawa Ont $191,509, L'entretien Chevalier Ltée St Lambert Que $350,887, Entretien G L Enr Quebec Que $62,952, Entretien J M P Ltée Montreal Que $2,067,739, Entretien M L B Inc Hull Que $124,845, Entretien Sanitaire Waterville Waterville Que $132,214, Les Entreprises de nettoyage Marcel Labbé Inc Quebec Que $66,876, Evripos Bldg Cleaning Ottawa Ont $192,850, Faro's Interior Maintenance Ottawa Ont $145,456, Federated Bldg Maintenance Toronto Ont $719,714, Federated Building Maintenance Montreal Que $64,642, Gaillind Maintenance Ajax Ont $81,999, Greek Star Bldg Cleaning Ottawa Ont $258,183, Guarantee Co Ottawa Ont $68,583, The Hunt Bros Ltd Belleville Ont $133,199, Island General Cleaning Charlottetown PEI $56,340, J G Cleaning Ltd Ottawa Ont $79,616, Jacques Galipeau Ottawa Ont $70,114, Kings Northern Interior Cleaning Thunder Bay Ont $116,301, London Floor Service Ltd London Ont $59,928, M A Independent Bldg Ottawa Ont $153,421, M J K Bldg Cleaning Ottawa Ont $50,023, M J K Maintenance Ltd Ottawa Ont $95,289, M P Bldg Cleaning Ottawa Ont $121,025, Maintenance Eureka Ltée Thetford-Mines Que $62,716, Major Tornado Bldg Vancovuer BC $64,214, Modern Bldg Cleaning Division London/Sudbury Ont $309,014, Modern Building Cleaners Saskatoon Sask $146,349, Modern Building Cleaning Winnipeg Man $50,256, Montcalm Window Cleaning Pointe-Gatineau Que $110,400, Moonlight Building Main Richmond BC $57,650, Northmount Maintenance Toronto Ont $148,767, North York Maintenance Toronto Ont $991,205, Oxford Building Cleaning Co Winnipeg Man $456,714, PSS Bldg Cleaning Ottawa Ont $94,845, Pacific Building Main Richmond BC $537,039, Pacific Building Maintenance Richmond BC $385,304, Paul de Pasquale Investments Ltd Brantford Ont $50,062, Pinkerton du Québec Limitée Montreal Que $50,000, Les Prevoyants Montreal Que $53,984, Prichard Bldg Services Scarborough Ont $905,448, Prichard Building Services Winnipeg Man $147,640, Rapid Construction and Maintenance Toronto Ont $185,166, Reliable Window Cleaners Sudbury Ont $59,483, Rose Building Maintenance St Albet Alta $248,170, Schmidt McLeod and Stadnick Regina Sask $51,239, Service Entretien Ménager Royal Enr St Léonard Que $193,365, Service Sanitaire Berthierville Berthierville Que $67,809, Service Sanitaire Frontenac Ltée Thetford-Mines Que $224,838, S K Services Montreal Que $51,370, Les Services d'entretien CDJ Inc Pointe-au-Père Que $118,886, Service Star Bldg Ottawa Ont $552,428, Siper Cleaning Ltd Ottawa Ont $86,134, Sparta Bldg Maintenance Ottawa Ont $235,740, Star Top Bldg Cleaning Ottawa Ont $84,221, Sumico Inc Montreal Que $185,898, Western Building Cleaning Ltd Winnipeg Man $157,604, White Star Cleaning Service Hamilton Ont $62,037, Zenith Vanier Ont $64,362.

E D P services, and purchase of computer software, except those purchased from other departments or programs $4,162,077—Bailey and Rose Ltd Inc Ottawa Ont $70,897, Binarius Inc Ottawa Ont $60,300, Canada Systems Group Don Mills Ont $1,480,795, Comtek Data Systems Ltd Ottawa Ont $214,544, Data Cap Ltd Ottawa Ont $164,405, Data General Canada Inc Mississauga Ont $125,689, General Electric Baltimore Md USA $58,706, Hexagon Computer Systems Ottawa Ont $60,690, MICOM Don Mills Ont $63,000, Peat Marwick and Partners Ottawa Ont $216,916, R F Meriwether and Associates San Antonio Texas USA $52,500, Sales Data Systems Ltd Ottawa Ont $285,362, Somapro Ltd Montreal Que $54,725, Systemhouse Ltd Ottawa Ont $592,428.

Films and other visual material (National Film Board Revolving Fund) $62

Films and other visual material—Other $9,906

Hospitality $4,471

Laundry, dry cleaning, and related services $221,011

Membership fees $17,508

Non-professional personal service contracts, not elsewhere specified $113,275—Systemhouse Ltd Ottawa Ont $60,750.

Other real estate services (management, appraisal, etc.) $99,169

Photography services except motion pictures $38,777

Temporary help services $557,558—Bradson Personnel Services Ottawa Ont $97,928, McDonald Brisson Ottawa Ont $163,697, Selective Placements Ottawa Ont $72,193.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $7,012,800—Les Alimentations Hull Que $122,770, AV Tech Inc Rock Forest Que $60,925, Charette's Tropical Plants Ottawa Ont $128,455, Les Constructions d'Alésio Ltée Montreal Que $101,131, Dover Corporation Canada Ltée Toronto Ont $120,651, FX Droler Inc Montreal Que $83,090, Honeywell Controls Ltd Edmonton Alta $100,692, Johnson Controls Ltée Montreal Que $73,735, Maple Green (1982) Toronto Ont $57,965, Metcalf Realty Company Ottawa Ont $264,180, North York Maintenance Ltd Toronto Ont $71,751, Otis Elevator Company Ltd Hamilton Ont $226,607, Ottawa and District AS Ottawa Ont $73,702, Popular Landscaping Surrey BC $53,984, Les Services Sanitaire Hull Que $73,496, Société Sanitaire Laval Laval Que $82,404, Stationnement Metropol Montreal Que $183,975, Televator Corporation Montreal Que $73,970, Tricil Ottawa Ont $435,195, Valley Caterers Arnprior Ont $55,361.

Other business services, not elsewhere specified, purchased from other government departments or programs $22,229

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—CAPITAL $16,755,078

Accounting Services $7,622

Accounting and audit services—Audit Services Bureau, DSS (Services) $7,622

Engineering services $14,645,381

Architectural services $8,215,837—Alward and Gouinlock Don Mills Ont $1,232,122, Bégin et Rodrigue Architectes Quebec Que $195,647, Campbell Pepper Laffol Cornwall Ont $585,000, Déry Blouin et Associés St-Romuald Que $371,069, Design Workshop NB Ltd Moncton NB $147,430, Hentriques and Partners Vancouver BC $1,342,789, Labelle Marchand Geoffroy Blais Bélanger Montreal Que $1,502,500, Larose Laliberté Petrucci Webb Berafa Menkès Housden Montreal Que $574,398, Moriyama and Teshima Architects Toronto Ont $661,640, Ogilvie and Hogg Ottawa Ont $71,168, Ojolick Sperry Architects Sydney NS $66,631, Toby Russel Buckwell and Partners Vancouver BC $143,163.

Engineering consultants (construction) $114,954—Neil and Gunter Ltd Dartmouth NS $101,282.

Engineering consultants (other) $347,239—Guillon Smith Marquart et Assoc Ltée Montreal Que $99,254, Pluran Inc Montreal Que $53,022.

Engineering services, not elsewhere specified $5,967,351—A L Treppel and Associates Saskatoon Sask $75,445, Adjeleian and Assoc Ottawa Ont $85,958, Angers Drouin Simard Ottawa Ont $90,000, Boigon and Armstrong Architects Don Mills Ont $561,706, Bouthillette Parizeau Montreal Que $221,718, Cincom Ltée Montreal Que $102,416, Clemann Large Patterson Ottawa Ont $65,657, Desidrum Inc Oakton Va USA $184,368, E A Leslie and Associates Ltd Willowdale Ont $102,279, Engineering Interface Ltd Willowdale Ont $73,951, Goodkey Weedmark Ottawa Ont $68,134, J Douglas Wilson Assoc Toronto Ont $146,803, Jack Fridman and Associates Ltd Thornhill Ont $94,088, Jacques Corriveau Designer et Sodeplan Inc Montreal Que $184,927, Jock Wallace and Associates Ltd Rosemere Que $91,461, L and F Consultants Hull Que $51,232, LaFrenier surveys Ltd St Albert Que $83,239, Lalonde Girouard Letendre et Assoc Montreal Que $1,569,501, Lalonde Valois Lamarre Valois et Ass Inc Montreal Que $235,884, Laroche Enterprises Winnipeg Man $55,481, Laundry Gauthier Lefebvre Hull Que $72,869, McKee Lockhart and Assoc Ottawa Ont $86,769, Par Consultants Ltd Edmonton Alta $52,988, Raines Findlayson and Barret Calgary Alta $97,858, Soucy Ellis and Assoc Architects Edmundston NB $68,125, Wood Banani and Associates Ottawa Ont $54,010.

Legal Services $191,869

Legal services $191,869—Fees and disbursements $41,539, other services $150,330.

Protection Services $31,251

Protection services—Other (Corps of Commissionaires, etc.) $31,251

Scientific Services $100,007

Scientific services, excluding consultants $100,007—McRostie Genest Middle Ottawa Ont $54,810.

Training and Educational Services—Public Servants $10,551

Purchase of training packages and courses $2,507

Staff development and training—Public Service Commission $2,090

Training of public servants—Other, including seminars $5,954

Other Professional Services $794,901

Management consultants, except Bureau of Management Consulting $149,782

Research contracts $236,835—Viewscan Ltd Downsview Ont $182,482.

Professional services not elsewhere specified $408,284—Clemann Large Patterson and Associates Ltd Ottawa Ont $76,134, Exhibit 4 Inc Montreal Que $56,224, Expo Graphics Hull Que $50,187, Sunderland Air Balancing Nepean Ont $25,535.

Other Services $973,496

Contract administration—DSS (Supply) service charges $288,038—Government of Canada—Supply and Services Canada Ottawa Ont $86,304.

Contracted building cleaning $41,197

E D P services, and purchase of computer software, except those purchased from other departments or programs $123

E D P services—Other departments or programs $60,747

Films and other visual material (National Film Board Revolving Fund) $74

Films and other visual material—Other $6,107

Hospitality $25,249

Laundry, dry cleaning, and related services $12

Membership fees $106

Non-professional personal service contracts, not elsewhere specified $47,331

Other real estate services (management, appraisal, etc.) $121,398

Photography services except motion pictures $56,358

Temporary help services $135,000—Manpower Ltée Montreal Que $55,026.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $87,859

Other business services, not elsewhere specified, purchased from other government departments or programs $103,897—J B Holden Electrical Services Ltd Weston Ont $89,994.

MARINE PROGRAM $1,208,214

Engineering Services $639,122

Architectural services $55

Engineering consultants (other) $43,212

Engineering services, not elsewhere specified $595,855—Dupuis Côté et Associés Quebec Que $63,572, Hardy Assoc (1978) Victoria BC $63,995, Ker Preistman and Assoc Burnaby BC $329,703, Robert Freudlick and Assoc Victoria BC $61,652.

Health and Welfare Services $1,703

Other health services, not elsewhere specified $1,703

Legal Services $10,065

Legal services $10,065—Fees and disbursements $213, other services $9,852.

Protection Services $222,299

Protection services—Other (Corps of Commissionaires, etc.) $222,299—BC Corps of Commissionaires Vancouver BC $90,919, Canadian Corps of Commissionaires Victoria BC $128,065.

PUBLIC WORKS—*Continued*

Scientific Services $9,009

Scientific services, excluding consultants $9,009

Training and Educational Services—Public Servants $11,185

Purchase of training packages and courses $1,219

Staff development and training—Public Service Commission $3,320

Training of public servants—Other, including seminars $6,646

Other Professional Services $29,778

Management consultants, except Bureau of Management Consulting $3,000

Professional services not elsewhere specified $26,778

Other Services $285,053

Contract administration—DSS (Supply) service charges $204,083

Contracted building cleaning $719

Laundry, dry cleaning, and related services $17,466

Other real estate services (management, appraisal, etc.) $12,400

Photography services except motion pictures $13,262

Temporary help services $3,571

Other business services not elsewhere specified, except those purchased from other government departmens or programs (excluding any printed matters or publications) $31,567

Other business services, not elsewhere specified, purchased from other government departments or programs $1,985

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—OPERATION AND MAINTENANCE $715,260

Accounting Services $10,500

Accounting and audit services—Audit Services Bureau, DSS (Services) $10,500

Engineering Services $586,577

Engineering consultants (other) $2,400

Engineering services, not elsewhere specified $584,177—Crippen Consultants Ltd North Vancouver BC $76,023, Epec Consulting Webster Grande Prairie Alta $93,379, Swan Wooster Eng Co Ltd Vancouver BC $254,489.

Legal Services $180

Protection Services $21,045

Protection services—Other (Corps of Commissionaires, etc.) $21,045

Scientific Services $2,725

Scientific services, excluding consultants $2,725

Training and Educational Services—Public Servants $262

Training of public servants—Other, including seminars $262

Other Services $93,971

Contract administration—DSS (Supply) service charges $81,075—Government of Canada—Supply and Services Canada Ottawa Ont $68,662.

Contracted building cleaning $104

Films and other visual material—Other $22

Laundry, dry cleaning and related services $788

Photography services except motion pictures $763

Temporary help services $4,376

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $6,843

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—CAPITAL $2,077,870

Engineering Services $1,874,286

Engineering services, not elsewhere specified $1,874,286—Delew Carther Western Ltd Edmonton Alta $285,193, Epec Consulting Western Ltd Grande Prairie Alta $375,372, Reid Crowther and Partners Ltd Edmonton Alta $305,314, Underwood McLellan Ltd Edmonton Alta $190,201.

Health and Welfare Services $40

Other health services, not elsewhere specified $40

Legal Services $12

Scientific Services $32,234

Scientific services, excluding consultants $32,234

Training and Educational Services—Public Servants $1,522

Purchase of training packages and courses $200

Training of public servants—Other, including seminars $1,322

Other Services $169,776

Contract administration—DSS (Supply) service charges $12,231

Contracted building cleaning $4,350

Films and other visual material—Other $27,213

Laundry, dry cleaning, and related services $491

Photography services except motion pictures $83,215—Kenting Earth Sciences Ltd Edmonton Alta $61,812.

Temporary help services $3,578

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $38,698

LAND MANAGEMENT AND DEVELOPMENT PROGRAM—OPERATION AND MAINTENANCE $2,140,230

Accounting Services $6,599

Accounting and audit services—Audit Services Bureau, DSS (Services) $6,599

Engineering Services $1,221,780

Architectural services $443,565—Johnson Sustronk Weinstein and Associates Toronto Ont $123,768, Reynald Juneau Architect Trois-Rivières Que $279,288.

Engineering consultants (construction) $7,175

Engineering consultants (other) $73,892—Johnson Sustronk Weinstein and Associates Toronto Ont $63,892.

Engineering services, not elsewhere specified $697,148—Anderson Associates Ltd Willowdale Ont $230,168, Donald W Baird St Catharines Ont $90,928, MacLaren Plansearch Toronto Ont $61,820, W E Coates and Associates Ltd Guelph Ont $58,688.

PUBLIC WORKS—*Concluded*

Legal Services $272,043

Legal services $272,043—Fees and disbursements $263,894—Robert Dansereau Barre Marchessault and Lauzon Montreal Que $160,104; other services $8,149.

Protection Services $113,349

Protection services—(Corps of Commissionaires, etc.) $113,349—Canadian Corps of Commissionaires Ottawa Ont $63,322.

Scientific Services $45,715

Scientific services, excluding consultants $45,715

Training and Educational Services—Public Servants $5,882

Purchase of training packages and courses $504

Staff development and training—Public Service Commission $1,985

Training of public servants—Other, including seminars $3,393

Other Professional Services $238,099

Management consultants, except Bureau of Management Consulting $6,877

Research contracts $8,936

Professional services not elsewhere specified $222,286

Other Services $236,763

Contract administration—DSS (Supply) service charges $5,528

Contracted building cleaning $17,354

Films and other visual material—Other $15,457

Hospitality $854

Laundry, dry cleaning, and related services $542

Membership fees $645

Non-professional personal service contracts, not elsewhere specified $88,587—Welland Canal Advisory Group Welland Ont $88,587.

Other real estate services (management, appraisal etc.) $69,735

Photography services except motion pictures $6,126

Temporary help services $3,634

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $28,301

LAND MANAGEMENT AND DEVELOPMENT PROGRAM—CAPITAL $24,351

Engineering Services $24,300

Architectural services $14,900

Engineering services, not elsewhere specified $9,400

Other Services $51

Contract administration—DSS (Supply) service charges $41

Photography services except motion pictures $10

MUNICIPAL GRANTS PROGRAM $81,165

Legal Services $50

Training and Educational Services—Public Servants $2,317

Training of public servants—Other, including seminars $2,317

Other Professional Services $32,100

Professional services not elsewhere specified $32,100

Other Services $46,698

Contract administration—DSS (Supply) service charges $1,098

Non-professional personal services contracts, not elsewhere specified $28,601

Photography services except motion pictures $2,838

Temporary help services $8,760

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $5,401

REGIONAL INDUSTRIAL EXPANSION $34,520,869

Department $34,342,996

INDUSTRY, TRADE AND COMMERCE—TRADE-INDUSTRIAL PROGRAM $25,394,387

Accounting Services $3,027,115

Accounting and audit services—Audit Services Bureau, DSS (Services) $3,020,583

Accounting services, except Audit Services Bureau $6,532

Engineering Services $39,415

Engineering consultants (other) $39,415

Health and Welfare Services $130

Other health services, not elsewhere specified $130

Legal Services $317,351

Legal services $317,351—Goodman & Goodman Toronto Ont $227,775.

Protection Services $450,504

Protection services—Other (Corps of Commissionaires, etc.) $450,504—Canadian Corps of Commissionaires Ottawa Ont $358,068.

Scientific Services $57,142

Scientific services, excluding consultants $57,142

Training and Educational Services—Non-Public Servants $1,269

Education: elementary, secondary, and special (including vocational) $1,269

Training and Educational Services—Public Servants $678,871

Training of public servants—Other, including seminars $117,691

Tuition fees and costs of attending courses not elsewhere specified $561,180

Other Professional Services $9,711,201

E D P consultants $3,061,554—ACO Group Ottawa Ont $59,092, Bailey and Rose Ltd Ottawa Ont $82,204, Bonaventure Systems Inc Ottawa Ont $187,105, Cognos Incorporated Ottawa Ont $93,686, Comtek Data Systems Ltd Ottawa Ont $182,695, DMR and Associates Ottawa Ont $70,885, DPA Consulting Ltd Ottawa Ont $83,025, Dynakey Corporation Ottawa Ont $248,975, M Eagen Ottawa Ont $62,374, Hartt and Page Ltd Ottawa Ont $67,130, HST Information Systems Ltd Ottawa Ont $83,130, Informetrica Ltd Ottawa Ont $63,000, Quasar Systems Ltd Ottawa Ont $93,727, RES Policy Research Inc Ottawa Ont $150,982, Revenue Canada Taxation Ottawa Ont $71,890, Silice Computer Systems Ltd

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Nepean Ont $53,057, Systemhouse Ltd Ottawa Ont $451,091, Ultracom Consulting Services Ottawa Ont $358,300.

Management consultants, except Bureau of Management Consulting $3,414,317—Acres Consulting Service Ottawa Ont $103,455, Currie Cooper and Lybrand Ltd Quebec Que $53,375, DPA Consulting Ltd Halifax NS $50,000, Econosult Inc Montreal Que $150,102, Ernst & Whinney Toronto Ont $71,200, Goss Filray and Associates Ottawa Ont $51,419, Major and Martin Inc Montreal Que $57,984, MHW Marketing Consulting Kent Eng $66,001, Murray Nicholas & Associates Ottawa Ont $60,447, Price Waterhouse and Company Ottawa Ont $51,345, Ward Mallette Management Consultants Willowdale Ont $67,671.

Management consulting services—Bureau of Management Consulting, DSS (Services) $280,725

Research contracts $86,536

Professional services not elsewhere specified $2,868,069—LA Boland Winnipeg Man $71,526, JF Hickling Winnipeg Man $175,000, Intergroup Consulting Economists Winnipeg Man $71,231, Manitoba Keewatinopi Okimakanak Inc Winnipeg Man $64,848, Manitoba Metis Federation Winnipeg Man $54,833, Norpo Winnipeg Man $99,000, North of Portage Development Corp Winnipeg Man $111,007, Spatial Planning Inc Charlottetown PEI $69,450, Stecheson Katz Design Winnipeg Man $94,998, TES Contract Service Toronto Ont $64,187, Winnipeg Core Initiative Corp Winnipeg Man $170,376.

Other Services $11,111,389

Contract administration—DSS (Supply) service charges $2,676,685—Assets Management Supply and Services $166,042, Commercial Acquisitions Supply and Services $477,319, Science and Engineering Acquisition Supply and Services $1,307,290, Supply and Services Canada Ottawa Ont $109,969.

E D P services, and purchase of computer software, except those purchased from other departments or programs $2,207,480—Canada Systems Group Ottawa Ont $618,907, Data Line Systems Ltd Toronto Ont $102,764, Data Resources Inc Toronto Ont $86,050, Dun and Bradstreet Canada Ltd Toronto Ont $74,215, Dynakey Corporation Ottawa Ont $135,135, Execucom Canada Inc Willowdale Ont $68,435, Industrial Life-Tech Services Inc Montreal Que $989,965, Manager Software Products Inc Lexington Mass USA $55,372, Supply and Services Canada Ottawa Ont $76,637.

E D P services—Other departments or programs $5,493

Films and other visual material—Other $53,118—Government of Canada—National Film Board Montreal Que $53,118.

Hospitality $235,356

Membership fees $39,497

Non-professional personal service contracts, not elsewhere specified $25,031

Temporary help services $2,054,930—Barbara's Office Personnel Ottawa Ont $166,179, Bradson Mercantile Ottawa Ont $204,463, Harrington Personnel Ottawa Ont $210,361, Nicole Giguere & Cie Ltee Montreal Que $70,416, Norrell Temporary Service Toronto Ont $59,110, The 500 Ottawa Ont $172,294, Total Employment Service Ottawa Ont $125,104, Victor Temporary Services Ottawa Ont $327,607.

Warehousing services—Purchased from DSS (Supply) $116,542

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $3,167,723—Automatic Parts Manufacturers Association of Canada Toronto Ont $89,000, Aviation Planning Services Ltd Montreal Que $67,612, Forintek Canada Corp Vancouver BC $173,602, C Hyatt Willowdale Ont $193,058, Media Tapes & Transcripts Ottawa Ont $52,415, KE O'Brien and Associates Inc Toronto Ont $53,921, Peat Marwick Mitchell & Co Toronto Ont $142,865, Producer Optical Services Inc Toronto Ont $154,462, Raic Research Corp Ottawa Ont $191,325, Swan Wooster Engineering Halifax NS $92,103, Carrier Trottier Aubin et Associés Ste-Foy Que $82,690, Dupont Desmeules et Associés Sept-Iles Que $99,400, Les Consultants BDR Les Saules Que $107,319, Roche et Associés Ltée Ste-Foy Que $118,471, Standards Council of Canada Ottawa Ont $205,669, Statistics Canada Ottawa Ont $702,913.

Other business services, not elsewhere specified, purchased from other government departments or programs $529,534—National Film Board Montreal Que $431,381.

INDUSTRY, TRADE AND COMMERCE—TOURISM PROGRAM $8,948,609

Accounting Services $1,237,252

Accounting and audit services—Audit Services Bureau, DSS (Services) $1,237,252

Legal Services $43,616

Training and Educational Services—Public Servants $45,077

Staff development and training—Public Service Commission $50

Training of public servants—Other, including seminars $45,027

Other Professional Services $505,909

Management consultants, except Bureau of Management Consulting $33,985

Management consulting services—Bureau of Management Consulting, DSS (Services) $190,821

Research contracts $278,567—Gallup International Toronto Ont $67,800, Taylor Tarpay Willowdale Ont $52,000.

Professional services not elsewhere specified $2,536

Other Services $7,116,755

E D P services, and purchase of computer software, except those purchased from other government departments or programs $973,596

Hospitality $385,181

Membership fees $30,168

Films and other visual material (National Film Board Revolving Fund) $263,530—National Film Board Montreal Que $136,066.

Temporary help services $163,801

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $4,522,723—Aaron D Cushman & Associates Inc Chicago Ill USA $169,845, Business Services Inc Glenview Ill USA $194,863, Carlson Rockey & Associates Inc New York NY USA $342,350, Cap Diamont Montreal Que $734,341, L J D'Amore & Associates Ltd Montreal Que $57,645, Krisam Group Inc Washington DC USA $91,038, Leipziger & Partner Public Relations GmbH Frankfurt W Germany $56,602, Marshall Fenn Toronto Ont $85,913, Toursim Industry Association of Canada Ottawa Ont $180,000.

Other business services, not elsewhere specified, purchased from other government departments or programs $777,756—Commercial Acquisitions Supply and Services $155,441, National Film Board Montreal Que $62,618, Public Works Canada Ottawa Ont $51,350, Statistics Canada Ottawa Ont $508,347.

REGIONAL INDUSTRIAL EXPANSION—*Concluded*

Foreign Investment Review Agency $177,873

Legal Services $63,728

Legal services $63,728—Bobman Longley and Dahling Ottawa Ont $53,116.

Protection Services $21,613

Protection services—Other (Corps of Commissionaires, etc.) $21,613

Training and Educational Services—Public Servants $24,315

Training of public servants—Other, including seminars $24,315

Other Professional Services $12,120

E D P consultants $9,120

Management consultants, except Bureau of Management Consulting $3,000

Other Services $56,097

Hospitality $950

Membership fees $2,375

Temporary help services $19,239

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $24,232

Other business services, not elsewhere specified, purchased from other government departments or programs $9,301

SCIENCE AND TECHNOLOGY $53,730,961

Ministry of State $982,504

Protection Services $1,309

Protection services—Other (Corps of Commissionaires, etc.) $1,309

Training and Educational Services—Public Servants $11,651

Staff development and training—Public Service Commission $4,560

Training of public servants—Other, including seminars $4,691

Tuition fees and costs of attending courses not elsewhere specified $2,400

Other Professional Services $389,119

E D P consultants $10,000

Management consultants, except Bureau of Management Consulting $322,927—Hatch Associates Toronto Ont $100,000.

Management consulting services—Bureau of Management Consulting, DSS (Services) $9,256

Professional services not elsewhere specified $46,936

Other Services $580,425

Contract administration—DSS (Supply) service charges $16,928

E D P services, and purchase of computer software, except those purchased from other departments or programs $12,593

E D P services—Other departments or programs $4,921

Hospitality $89,581

Membership fees $16,265

Non-professional personnal service contracts, not elsewhere specified $3,417

Photography services except motion pictures $1,487

Temporary help services $142,077

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $292,044—University of Toronto Toronto Ont $200,000.

Other business services, not elsewhere specified, purchased from other government departments or programs $1,112

National Research Council of Canada $50,676,162

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM $46,701,102

Accounting Services $194,213

Accounting and audit services—Audit Services Bureau, DSS (Services) $11,652

Accounting services, except Audit Services Bureau $182,561—Ernst & Whinney Ottawa Ont $100,027.

Engineering Services $5,632,898

Architectural services $141,468—R Hallsall & Associates Ltd Ottawa Ont $86,000.

Engineering consultants (construction) $89,355

Engineering consultants (other) $1,763,469—J Bardswick Sudbury Ont $51,979, Bristol Aerospace Ltd Winnipeg Man $50,000, Canadian Astronautics Ltd Ottawa Ont $99,810, W R Davies Engineering Ltd Ottawa Ont $276,400, DSMA Alcon Ltd Toronto Ont $284,925, Freeman Fox & Partners London England $203,500, T D Overhill Engineering Ltd Ottawa Ont $83,004, SED Systems Inc Saskatoon Sask $80,000, Spar Aerospace Ltd Weston Ont $232,893, University of Calgary Alta $73,019.

Engineering services, not elsewhere specified $3,638,606—ADGA Ltd Ottawa Ont $1,432,404, Bristol Aerospace Ltd Winnipeg Man $277,538, Canadian Astronautics Ltd Ottawa Ont $89,175, Precision Machine & Engineering Ltd Perth Ont $88,803, SED Systems Inc Saskatoon Sask $191,754, SAAB Space AB Goteborg Sweden $50,381, Spar Aerospace Ltd Weston Ont $444,682, Stelco Inc Montreal Que $406,842.

Health and Welfare Services $9,027

Other health services, not elsewhere specified $9,027

Legal Services $183

Protection Services $996,097

Protection services—Other (Corps of Commissionaires, etc.) $996,097—Canadian Corps of Commissionaires: Halifax NS $59,886, Ottawa Ont $713,814, St John's Nfld $51,432, Saskatoon Sask $78,821.

Scientific Services $959,317

Scientific consultants $141,800

Scientific services, excluding consultants $817,517—IEC Beak Analytical Services Mississauga Ont $73,232, Ontario Research Foundation Mississauga Ont $110,616, University of Calgary Calgary Alta $88,461.

Training and Educational Services—Non-Public Servants $27,153

Education: university and college $24,231

Teachers and instructors on contract $2,922

SCIENCE AND TECHNOLOGY—*Continued*

Training and Educational Services—Public Servants $222,444

Purchase of training packages and courses $30,662

Staff development and training—Public Service Commission $30,614

Training consultants $2,230

Training of public servants—Other, including seminars $155,447

Tuition fees and costs of attending courses not elsewhere specified $3,491

Other Professional Services $29,858,732

E D P consultants $315,418—DMR & Associates Ottawa Ont $114,721, Systemhouse Ltd Ottawa Ont $63,767.

Management consultants, except Bureau of Management Consulting $166,215—James F Hickling Management Consultants Ltd Ottawa Ont $79,500.

Management consulting services—Bureau of Management Consulting, DSS (Services) $135,132.

Research contracts $28,191,944—Acadian Seaplants Ltd Dartmouth NS $155,603, Acres Consulting Services Ltd Vancouver BC $100,000, AD Plating & Electroforming Hamilton Ont $50,893, Agrinove Ste-Claire Que $53,630, Alberta Research Council Edmonton Alta $107,091, Aliments Pleurote Inc Dolbeau Que $70,152, Allen-Dreaup-White Ltd Toronto Ont $60,393, Amherst Renewable Energies Ltd Ottawa Ont $56,605, Asecor Ltd Montreal Que $71,805, Associated Kellog Ltd Toronto Ont $106,818, Atlantic Industrial Research Council Halifax NS $157,494, Blue Mountain Pottery Ltd Collingwood Ont $208,283, Boulais Dauphanais Desgagnés Tremblay & Associés St-Félicien Que $69,000, British Columbia Research Council Vancouver BC $157,494, Buchan Lawton Parent Ltd Ottawa Ont $78,337, CAE Electronics St-Laurent Que $406,975, Cambrian Processes Mississauga Ont $101,032, Canadian Standards Association Rexdale Ont $158,543, Canaton Montreal Que $246,000, Canviro Consultants Kitchener Ont $76,009, Centre de recherches industrielles du Québec Ste-Foy Que $54,010, Chromalex Canada Research & Development Mississauga Ont $393,399, Concord Scientific Corporation Downsview Ont $115,277, Concordia University Montreal Que $102,987, Connaught Laboratories Ltd Willowdale Ont $1,200,000, Coreco Inc Longueuil Que $189,078, CTF Systems Port Coquitlam BC $140,088, DAF Indal Ltd Mississauga Ont $274,229, Dalhousie University Halifax NS $211,788, W R Davis Engineering Ottawa Ont $74,745, Daychem Laboratories Xenia USA $122,617, Dobrocky Seatech Ltd Sidney BC $127,871, Dynaflo Solar Inc Montreal Que $52,734, Ecole Polytechniques de Montréal Montréal Que $173,616, EKEG Electronics Co Vancouver BC $72,470, Electrofuel Manufacturing Co Toronto Ont $473,485, Enormodal Engineering Ltd Waterloo Ont $80,838, Engelhard Industries of Canada Ltd Aurora Ont $55,494, ENS Biologicals Inc Toronto Ont $163,775, Environment Canada Ottawa Ont $54,602, Energy Research Corporation Montreal Que $67,761, FDC Consultants Inc Oakville Ont $53,863, Fisheries and Oceans Canada Ottawa Ont $237,967, Forest Machinery Co Dundas Ont $75,190, Forintek Canada Corporation Ottawa Ont $102,228, Foundation Electronic Instruments Inc Ottawa Ont $119,655, Gastop Ltd Ottawa Ont $127,532, General Solar Inc Carleton Place Ont $201,306, GID Ltée Québec Que $102,812, Giffels & Associates Ltd Rexdale Ont $57,652, Government of Newfoundland St John's Nfld $835,110, Gulf Canada Ltd Mississauga Ont $91,119, Hawes & Wight Ltd Pointe-Claire Que $58,734, James F Hickling Management Consultants Ltd Ottawa Ont $165,874, Huntec (70) Ltd Scarborough Ont $1,882,000, Hyd Mechanical Engineering Ltd Woodstock Ont $132,682, IEC Beak Analytical Services Mississauga Ont $84,903, Infrared Photo Ltd Ottawa Ont $93,603, INRS-Energie Varennes Que $90,244, Institut Armand Frappier Ville de Laval Que $54,793, Institut de recherches de l'Hydro Quebec Varennes Que $157,495, Institute of Man & Resources Charlottetown PEI $103,616, L Jones & Associates Ltd Ottawa Ont $162,905, Keep Rite Inc Brantford Ont $71,753, B H Levelton & Associates Vancouver BC $51,230, Lion Industries Ltd Winnipeg Man $54,345, MacDonald Dettwiller & Associates Ltd Richmond BC $300,000, MacLaren Plansearch Services Ltd Edmonton Alta $154,941, McGill University Montreal Que $356,010, D Landry-McLean Halifax NS $107,000, McMaster University Hamilton Ont $120,092, Manitoba HVDC Research Centre Winnipeg Man $80,280, Marbek Resource Consultants Ottawa Ont $51,890, Morrison Hershfield Ltd Guelph Ont $125,681, MPB Technologies Inc Dorval Que $557,205, New Brunswick Research & Productivity Council Fredericton NB $78,566, Noranda Mines Ltd Pointe-Claire Que $457,764, Nortec Solar Industries Inc Manotick Ont $216,737, North Star Engineering Products Inc Montreal Que $55,582, Nova Energy Ltd Dartmouth NS $128,826, Nova Scotia Research Foundation Corporation Dartmouth NS $90,928, Ontario Hydro Toronto Ont $109,402, Ontario Hydro Electric Power Commission Nepean Ont $51,285, Ontario Paper Co St Catharines Ont $241,003, Ontario Research Foundation Mississauga Ont $906,727, Petro Canada Inc Calgary Alta $220,000, Petro-Sun Inc Longueuil Que $156,566, Pratt & Whitney Canada Inc Longueuil Que $93,480, Queen's University at Kingston Kingston Ont $251,592, J D Reed Machine Ltd Brantford Ont $108,158, Resource Ventures Inc Charlottetown PEI $218,264, G A Robb Richmond BC $52,158, Saskatchewan Research Council Saskatoon Sask $108,264, Scanada Consultants Ltd Ottawa Ont $79,907, Shaver Poultry Breeding Farms Ltd Cambridge Ont $59,329, Shawinigan Consultants Inc Montreal Que $209,416, Silonex Montreal Que $125,198, Simon Fraser University Burnaby BC $90,846, H A Simons (International) Ltd Vancouver BC $110,422, Solcan Ltd London Ont $51,184, Solar Applications & Research Ltd Vancouver BC $80,093, Solarsystems Industries Ltd Richmond BC $112,153, Solartech Ltd Toronto Ont $129,063, Spar Aerospace Ltd Weston Ont $229,030, Spectral Engineering Ltd Toronto Ont $66,258, Spectranac Power Conversion Systems Inc Mississauga Ont $874,627, Spider Engineering & Associates (Waterloo) Inc Waterloo Ont $76,548, Stake Technology Ltd Oakville Ont $58,096, Sun Ray Solar Systems Ltd Windsor Ont $51,853, Sussex Salmon Farms Ltd Fredericton NB $63,000, Technical University of Nova Scotia Halifax NS $97,934, TES Ltd Ottawa Ont $113,538, Thermactive Systems Corporation Dorval Que $53,165, R W Tolmie Carp Ont $106,756, TPK Solar Systems Inc Nepean Ont $124,706, B A Trippe & Associates Ltd Orangeville Ont $83,224, Uniroyal Ltd Guelph Ont $537,051, Université Laval Ste-Foy Que $84,863, Université de Montréal Montréal Que $73,740, Université de Sherbrooke Sherbrooke Que $191,649, Universities of: Alberta Edmonton Alta $70,785, Columbia Vancouver BC $341,982, Calgary Calgary Alta $122,620, Guelph Guelph Ont $56,275, Ottawa Ottawa Ont $59,752, Saskatchewan Saskatoon Sask $74,832, Toronto Toronto Ont $300,851, Waterloo Waterloo Ont $443,989, Western Ontario London Ont $409,245, UTDC Research & Development Ltd Kingston Ont $245,533, W L Wardrop & Associates Ltd Winnipeg Man $216,951, Watershed Energy Systems Ltd Toronto Ont $144,220, Welding Institute of Canada Oakville Ont $255,684, Wellington Environmental Consultants Inc Guelph Ont $69,874.

Professional services not elsewhere specified $1,050,023—DMR & Associates Ottawa $142,190.

Other Services $8,801,038

Contract administration—DSS (Supply) service charges $3,525,379—Supply and Services Canada Hull Que $3,478,184.

Contracted building cleaning $977,767—Allied Maintenance Service Halifax NS $51,707, DJC Phillipson Carlsbad Springs Ont $829,996, Prestige Service d'entretien Montreal Que $50,602.

E D P services, and purchase of computer software, except those purchased from other departments or programs $1,784,362—Schlumberger Technology Corp Burlington Vt USA $105,643,

SCIENCE AND TECHNOLOGY—*Continued*

Canadian General Electric Toronto Ont $53,639, Control Data Canada Ltd Mississauga Ont $68,605, Computertime Network Corporation St-Laurent Que $96,800, Data General (Canada) Inc Mississauga Ont $78,287, Digital Equipment of Canada Ottawa Ont $152,643, Danish Hydraulic Institute Horsholm Denmark $84,383, IBM Canada Ltd Toronto Ont $269,890, Intergrated Software System Corporation San Diego Calif USA $103,913, Management & Planning Software Group Inc Willowdale Ont $140,044, Prior Data Sciences Ltd Ottawa Ont $77,356, University of Calgary Calgary Alta $84,575.

E D P services—Other departments or programs $229,934—Supply and Services Canada Hull Que $176,512.

Films and other visual material (National Film Board Revolving Fund) $163,947—National Film Board Montreal Que $125,773.

Films and other visual material—Other $78,826

Hospitality $86,345

Laundry, dry cleaning, and related services $20,686

Membership fees $24,241

Non-professional personal service contracts, not elsewhere specified $12,017

Other real estate services (management, appraisal, etc.) $2,637

Photography services except motion pictures $11,812

Storage and warehousing, excluding charges from DSS (Supply) $14,382

Temporary help services $556,226—Bradson Personnel Services Inc Ottawa Ont $81,733, Quantum Management Services Ltd Montreal Que $65,242.

Transfer of costs for professional and special services expenditures between appropriations ($610,116)—Charges from other appropriations $894,221—Environment Canada $113,130, Natural Sciences and Engineering Council Ottawa Ont $481,158, Public Works Canada Ottawa Ont $75,684; recovery of incremental expenditures from other appropriations ($1,504,337).

Warehousing services—Purchased from DSS (Supply) $879

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $1,700,656—Carleton University Ottawa Ont $89,018, Crawley and McCracken Co Ltd Montreal Que $104,189, Maldec Montreal Que $528,134, Northern Messenger Ltd Calgary Alta $82,617.

Other business services, not elsewhere specified, purchased from other government departments or programs $221,058—Canadian Government Photo Centre Ottawa Ont $188,273.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM $3,975,060

Engineering Services $8,442

Architectural services $8,442

Scientific Services $12,778

Scientific services, excluding consultants $12,778

Training and Educational Services—Non-Public Servants $984

Education: university and college $984

Training and Educational Services—Public Servants $9,847

Staff development and training—Public Service Commission $2,540

Training of public servants—Other, including seminars $7,307

Other Professional Services $521,468

E D P consultants $281,470—Systemhouse Ltd Ottawa Ont $166,755.

Professional services not elsewhere specified $239,998—Linda Klein Ottawa Ont $64,905.

Other Services $3,421,541

Contract administration—DSS (Supply) service charges $198,285—Supply and Services Canada Hull Que $198,285.

E D P services, and purchase of computer software, except those purchased from other departments or programs $76,363—Systemhouse Ltd Ottawa Ont $57,619.

E D P services—Other departments or programs $2,498,641—Government of Canada—National Research Council of Canada Ottawa Ont $2,095,607, MPL Inc Roxboro Que $395,746.

Films and other visual material (National Film Board Revolving Fund) $344

Films and other visual material—Other $566

Hospitality $10,730

Laundry, dry cleaning, and related services $51

Membership $17,456

Photography services except motion pictures $15,826

Temporary help services $70,101

Transfer of costs for professional and special services expenditures between appropriations ($93,082)—Charges from other appropriations $14,913; recovery of incremental expenditures from other appropriations ($107,995).

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $609,511—Lehmann Bookbinding Ltd Waterloo Ont $91,408, University of Saskatchewan Saskatoon Sask $113,887.

Other business services, not elsewhere specified, purchased from other government departments or programs $16,749

Natural Sciences and Engineering Research Council $1,217,754

Scientific Services $159,698

Scientific consultants $2,823

Scientific services, excluding consultants $156,875

Training and Educational Services—Public Servants $2,485

Staff development and training—Public Service Commission $2,000

Training of public servants—Other, including seminars $110

Tuition fees and costs of attending courses not elsewhere specified $375—Algonquin College and Alliance Française d'Ottawa-Hull Ont-Qué $375.

Other Professional Services $445,881

E D P consultants $172,777—Systemoid Ste-Foy Que $112,936.

Management consultants, except Bureau of Management Consulting $104,190—Peat Marwick Mitchell & Co Ottawa Ont $69,590.

Management consulting services—Bureau of Management Consulting, DSS (Services) $41,182

Professional services not elsewhere specified $127,732—Maxima Computer Management Consultants Ltd Ottawa Ont $99,353.

SCIENCE AND TECHNOLOGY—*Concluded*

Other Services $609,690

Contract administration—DSS (Supply) service charges $29,578

E D P services, and purchase of computer software, except those purchased from other departments or programs $720

E D P services—Other departments or programs $985

Films and other visual material—Other $15

Hospitality $11,994

Membership fees $13,185

Photography services except motion pictures $48

Temporary help services $106,686

Transfer of costs for professional and special services expenditures between appropriations $407,329—Charges from other appropriations $407,329—Government of Canada—National Research Council Ottawa Ont $383,809.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $39,150

Science Council of Canada $854,541

Scientific Services $2,000

Scientific services, excluding consultants $2,000

Training and Educational Services—Non-Public Servants $2,840

Education: university and college $2,840

Training and Educational Services—Public Servants $5,229

Staff development and training—Public Service Commission $3,353

Training of public servants—Other, including seminars $1,876

Other Professional Services $756,186

Management consultants, except Bureau of Management Consulting $2,970

Research contracts $712,967

Professional services not elsewhere specified $40,249

Other Services $88,286

Contract Administration—DSS (Supply) service charges $1,616

E D P services, and purchase of computer software, except those purchased from other departments or programs $4,360

E D P services—Other departments or programs $6,006

Hospitality $314

Membership fees $15,976

Photography services except motion pictures $18,131

Temporary help services $11,089

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $30,794—Press news services $8,619, simultaneous translation and recording services $22,175.

SECRETARY OF STATE $33,584,245

Department $25,953,617

ADMINISTRATION AND REGIONAL OPERATIONS PROGRAM $3,362,446

Accounting Services $221,549

Accounting and audit services—Audit Services Bureau, DSS (Services) $215,249—DSS Audit Services Bureau Hull Que $215,249.

Accounting services, except Audit Services Bureau $6,300

Legal Services $64

Protection Services $35,882

Protection services—Other (Corps of Commissionaires, etc.) $35,882

Training and Educational Services—Public Servants $140,781

Staff development and training—Public Service Commission $67,788—Public Service Commission Ottawa Ont $58,377.

Tuition fees and costs of attending courses not elsewhere specified $72,993

Other Professional Services $746,959

E D P consultants $326,221—500 Selections Services Ottawa Ont $68,314, Bailey and Rose Ltd Ottawa Ont $111,514.

Management consultants, except Bureau of Management Consulting $290,780

Management consulting services—Bureau of Management Consulting, DSS (Services) $129,958—Supply and Services Bureau of Management Consultants Hull Que $129,958.

Other Services $2,217,211

Contract administration—DSS (Supply) service charges $72,233—Supply and Services Canada Hull Que $72,087.

E D P services, and purchase of computer software, except those purchased from other departments or programs $882,017—Datacrown Inc Willowdale Ont $667,749, Supply and Services Canada Hull Que $142,932.

E D P services—Other departments or programs $107,461—Machine-based services $107,461—Supply and Services Canada Hull Que $107,461.

Hospitality $98,727

Membership fees $2,027

Temporary help services $158,198

Warehousing services—Purchased from DSS (Supply) $19,152

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $688,454—Beckerman Communications Ltd West Vancouver BC $58,345, Colgan Communication Consultant Ltd Tottenham Ont $116,035, Peat Marwick Partners Ottawa Ont $51,000, Zarry Peter Toronto Ont $72,922.

Other business services, not elsewhere specified, purchased from other government departments or programs $188,942—Statistics Canada Ottawa Ont $188,942.

SECRETARY OF STATE—*Continued*

OFFICIAL LANGUAGES PROGRAM $12,350,661

Accounting Services $177

Accounting and audit services—Audit Services Bureau, DSS (Services) $177

Training and Educational Services—Public Servants $60,304

Staff development and training—Public Service Commission $39,225

Tuition fees and costs of attending courses not elsewhere specified $21,079

Other Professional Services $10,287,730

E D P consultants $115,017

Management consultants, except Bureau of Management Consulting $238,229—Cognos Incorporated Ottawa Ont $110,650.

Professional services not elsewhere specified $9,934,484—Translation and interpretation services $9,934,484—Brujac Communications Ottawa Ont $58,521, Cat Communications Services Ltd Chelsea Que $96,036, Centre du Français d'Ottawa Inc Ottawa Ont $182,893, Compagnie de traduction universelle Montreal Que $279,884, Consultants en linguistique computationnelle Hull Que $67,191, Courteck Kanata Ont $56,318, Craidig Kanata Ont $76,254, Jay Walsh Inc Ottawa Ont $66,122, Les Traductions Devinat Ltée Wilson's Corners Que $76,167, Les Traductions Jean Marc Aylmer Que $51,882, Les Traductions Tessier Ottawa Ont $182,189, Lexiconsult Inc Ottawa Ont $94,113, Metaphrase Inc Ottawa Ont $87,434, Osgoode Technical Translations Toronto Ont $393,430, Société Ardenn Inc Ottawa Ont $125,004, Société Gamma Inc Ottawa Ont $112,540, Sogestran Inc Ottawa Ont $61,477, Spica Translation Inc Vanier Ont $96,893, Syntax Technical Industrial Translators Kingston Ont $50,870, Termicar Ltée Aylmer Que $58,500, Tradinter Inc Ottawa Ont $91,099, Traductions B et B Inc Montreal Que $327,021, Traductions Naperco Inc Montreal Que $244,619, Traductor Montreal Que $74,179, Transcom Translation Inc Ottawa Ont $237,358, Translaw Inc Ottawa Ont $50,654.

Other Services $2,002,450

Contract administration—DSS (Supply) service charges $72,578

E D P services, and purchase of computer software, except those purchased from other departments or programs $336,803—Infomart Toronto Ont $167,258, Utlas Inc Toronto Ont $56,723.

E D P services—Other departments or programs $206,942—Atmospheric Environment Services Downsview Ont $56,029, Dept of Energy, Mines and Resources Ottawa Ont $150,913.

Hospitality $6,811

Membership fees $3,726

Temporary help services $267,465—Barbara Personnel Inc Ottawa Ont $197,795.

Warehousing services—Purchased from DSS (Supply) $14,966

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $356,716—Audit Services Bureau Ottawa Ont $196,628.

Other business services, not elsewhere specified, purchased from other government departments or programs $736,443—Statistics Canada Ottawa Ont $735,100.

EDUCATION SUPPORT PROGRAM $4,455,439

Accounting Services $24

Accounting and audit services—Audit Services Bureau, DSS (Services) $24

Training and Educational Services—Public Servants $6,271

Staff development and training—Public Service Commission $3,775

Tuition fees and costs of attending courses not elsewhere specified $2,496

Other Professional Services $141,540

E D P consultants $105,708—Bailey and Rose Ltd Ottawa Ont $73,479.

Management consultants, except Bureau of Management Consulting $35,832

Other services $4,307,604

Contract administration—DSS (Supply) service charges $14,053

E D P services, and purchase of computer software, except those purchased from other departments or programs $186,843—Datacrown Willowdale Ont $185,710.

Hospitality $3,227

Membership fees $40

Temporary help services $38,714

Warehousing services—Purchased from DSS (Supply) $5,025

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $2,806,002—Canada Student Loans—Fees to the provinces $2,682,241—Alberta Province Edmonton Alta $343,567, British Columbia Province Victoria BC $333,932, Manitoba Province Winnipeg Man $119,923, New Brunswick Province Fredericton NB $136,712, Newfoundland Province St John's Nfld $126,751, Nova Scotia Province Halifax NS $1[illegible],287, Ontario Province Toronto Ont $1,300,048, Prince Edward Island Province Charlottetown PEI $55,991, Saskatchewan Province Regina Sask $109,356; other services $123,761.

Other business services, not elsewhere specified, purchased from other government departments or programs $1,253,700—Statistics Canada Ottawa Ont $1,253,700.

CITIZENSHIP AND CULTURE PROGRAM $5,785,071

Accounting Services $80,410

Accounting and audit services—Audit Services Bureau, DSS (Services) $80,410—DSS Audit Services Bureau Hull Que $80,410.

Legal Services $10,463

Training and Educational Services—Public Servants $85,800

Staff development and training—Public Service Commission $53,767—Public Service Commission Ottawa Ont $53,674.

Tuition fees and costs of attending courses not elsewhere specified $32,033

Other Professional Services $1,464,997

E D P consultants $25,581

Management consultants, except Bureau of Management Consulting $1,310,619—Supply and Services Canada Hull Que $210,672, Standard Research Hamilton Ont $50,140.

SECRETARY OF STATE—*Continued*

Management consulting services—Bureau of Management Consulting, DSS (Services) $128,797—Supply and Services Canada/Bureau of Management Consultants Hull Que $128,797.

Other Services $4,143,401

Contract administration—DSS (Supply) service charges $88,518—Supply and Services Canada Hull Que $88,459.

E D P services, and purchase of computer software, except those purchased from other departments or programs $330,214—Datacrown Inc Willowdale Ont $330,214.

Hospitality $400,155—Department of External Affairs Ottawa Ont $250,470.

Membership fees $582

Temporary help services $254,439

Warehousing services—Purchased from DSS (Supply) $79,547—Supply and Services Canada Hull Que $79,547.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $2,193,123—Ampleman Pyrotechnics Montreal Que $221,242, Canadian Broadcasting Corporation Toronto Ont $154,167, Department of National Defence Ottawa Ont $73,490, Hand Fireworks Inc Milton Ont $151,573, International Briefing Association Inc Vancouver BC $66,451, National Film Board Montreal Que $148,367, Nfld Department of Culture St John's Nfld $201,201, Public Archives Canada Ottawa Ont $53,588, Res Policy Research Inc Ottawa Ont $56,800, Supply and Services Canada Hull Que $70,098, University of Ottawa Ottawa Ont $121,390.

Other business services, not elsewhere specified, purchased from other government departments or programs $796,823—Statistics Canada Ottawa Ont $761,043.

Advisory Council on the Status of Women $552,386

Legal Services $8,385

Training and Educational Services—Public Servants $7,846

Training of public servants—Other, including seminars $5,626

Tuition fees and costs of attending courses not elsewhere specified $2,220

Other Professional Services $399,746

Research contracts $158,406

Professional services not elsewhere specified $241,340

Other Services $136,409

Hospitality $21,356

Membership fees $1,205

Photography services except motion pictures $1,670

Temporary help services $112,178

Public Service Commission $6,834,179

PUBLIC SERVICE COMMISSION $5,928,289

Health and Welfare Services $101,017

Physicians and surgeons $680

Other health services, not elsewhere specified $100,337

Legal Services $72

Protection Services $347,535

Protection services—Other (Corps of Commissionaires, etc.) $347,535—Canadian Corps of Commissionaires Ottawa Ont $219,718, Pinkerton du Quebec Ltée Ottawa Ont $86,201.

Training and Educational Services—Public Servants $2,164,277

Purchase of training packages and courses $1,659,138—Académie de langues Klondike St-Albert Alta $78,588, Centre des jeunes et de la Culture Sudbury Inc Sudbury Ont $65,740, École des langues du Pacifique Delta BC $141,986, Mount Royal College Calgary Alta $55,696, Treasurer Province of Ontario Toronto Ont $71,052, Universities of: Moncton Moncton NB $507,331, New-Brunswick Fredericton NB $499,577.

Staff development and training—Public Service Commission $312,120

Training consultants $41,502

Training of public servants—Other, including seminars $34,357—Conferences and conventions non-government $26,782, conferences and conventions government $50, other training costs $7,525.

Tuition fees and costs of attending courses not elsewhere specified $117,160—Training costs telecommunications $175, tuition fees $79,431, tuition refunds $37,554.

Other Professional Services $1,661,549

E D P consultants $561,720—Systemhouse Ltd Ottawa Ont $117,455, Ultracom Consulting Service Ottawa Ont $344,389.

Management consultants, except Bureau of Management Consulting $526,356—Bay Hill Consulting Associates Ottawa Ont $61,000, Goulet Donnelly & Associates Ottawa Ont $55,000, JPM Consultants Ottawa Ont $90,000.

Management consulting services—Bureau of Management Consulting, DSS (Services) $29,616

Research contracts $53,523

Professional services not elsewhere specified $490,334—Publishing consultants $103,350, advertising consultants $23,161, illustrations $3,876, other professionals on contract $359,947.

Other Services $1,653,839

Contract administration—DSS (Supply) service charges $299,666

E D P services, and purchase of computer software, except those purchased from other departments or programs $164,915—KG Campbell Corporation Ottawa Ont $67,839.

E D P services—Other departments or programs $298,872—Government of Canada—Supply and Services Hull Que $178,872, Treasury Board Ottawa Ont $120,000.

Films and other visual material (National Film Board Revolving Fund) $29,538

Films and other visual material—Other $33,937

Hospitality $16,807

Laundry, dry cleaning, and related services $2,742

Membership fees $4,748

Non-professional personal service contracts, not elsewhere specified $29,971

Photography services except motion pictures $16,108

Temporary help services $579,939—Portage Personnel Ltée Hull Que $60,774, The 500 Selection Services Ottawa Ont $127,336, Victor Temporary Services Ottawa Ont $144,335.

SECRETARY OF STATE—*Concluded*

Transfer of costs for professional and special services expenditures between appropriations ($68,965)—Recovery of incremental expenditures from other appropriations ($68,965).

Other business services not elsewhere specified, except those purchased from other government departments or program (excluding any printed matters or publications) $214,260—Appeal board member fees $20,682, audio visual production services $63,534, examination supervisors and assistants $11,329, exposition services not purchased from other government departments $1,693, other business services not purchased from other government departments $88,776, paper markers $28,246.

Other business services, not elsewhere specified, purchased from other government departments or programs $31,301—Janitorial services $11,551, other business services purchased from other government departments $19,750.

PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND $905,890

Training and Educational Services—Public Servants $389,409

Purchase of training packages and courses $325

Staff development and training—Public Service Commission $25,075

Training consultants $341,745

Training of public servants—Other, including seminars $1,910—Conferences and conventions non-government $1,250, other training costs $660.

Tuition fees and costs of attending courses not elsewhere specified $20,354—Tuition fees $17,085, tuition refunds $3,269.

Other Professional Services $394,696

E D P consultants $54,974

Management consulting services—Bureau of Management Consulting, DSS (Services) $4,038

Research contracts ($16,910)

Professional services not elsewhere specified $352,594—Publishing consultants $3,575, illustrations $335, other professionnals on contract $348,684—Government of Canada, Treasury Board Ottawa Ont $175,091.

Other Services $121,785

Contract administration—DSS (Supply) service charges $41,141

Films and other visual material—Other $3,957

Hospitality $888

Non-professional personal service contracts, not elsewhere specified $630

Photography services except motion pictures $3,963

Temporary help services $69,356

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters of publications) $119—Other business services not purchased from other government departments $119.

Other business services, not elsewhere specified, purchased from other government departments or programs $1,731—Janitorial services $1,713, other business services purchased from other government departments $18.

Status of Women—Office of the Co-ordinator $244,063

Training and Educational Services—Public Servants $5,787

Staff development and training—Public Service Commission $3,467

Training of public servants—Other, including seminars $2,320

Other Professional Services $226,975

Research contracts $18,000

Professional services not elsewhere specified $208,975—Treasury Board Ottawa Ont $53,025.

Other Services $11,301

Contract administration—DSS (Supply) service charges $31

Hospitality $7,291

Membership fees $425

Temporary help services $3,554

SOCIAL DEVELOPMENT $511,759

Ministry of State $511,759

Protection Services $3,777

Protection services—Other (Corps of Commissionaires, etc.) $3,777

Training and Educational Services—Non-Public Servants $816

Adult occupational training $239

Education: university and college $577

Training and Educational Services—Public Servants $41,755

Staff development and training—Public Service Commission $18,718

Training of public servants—Other, including seminars $16,775

Tuition fees and costs of attending courses not elsewhere specified $6,262

Other Professional Services $256,043

Management consultants, except Bureau of Management Consulting $13,000

Management consulting services—Bureau of Management Consulting, DSS (Services) $30,722

Research contracts $20,100

Professional services not elsewhere specified $192,221—R Lucas Richmond BC $61,200.

Other Services $209,368

Contract administration—DSS (Supply) service charges $21,427

E D P services, and purchase of computer software, except those purchased from other departments or programs $5,139

Films and other visual material—Other $2,922

Hospitality $10,257

Membership fees $982

Non-professional personal service contracts, not elsewhere specified $700

Photography services except motion pictures $1,011

Temporary help services $146,790

SOCIAL DEVELOPMENT—*Concluded*

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $20,140

SOLICITOR GENERAL $113,539,710

Department $4,090,307

ADMINISTRATION PROGRAM $4,090,307

Accounting Services $97,789

Accounting and audit services—Audit Services Bureau, DSS (Services) $97,789—Audit Services Bureau Ottawa Ont $97,789.

Legal Services $317,308

Legal services $317,308—Ahern Nuss Drymer Montreal Que $74,733, Gowling and Henderson Ottawa Ont $172,210.

Protection Services $259,288

Protection services—Other (Corps of Commissionaires, etc.) $259,288—Canadian Corps of Commissionaires Ottawa Ont $248,892.

Training and Educational Services—Public Servants $87,854

Purchase of training packages and courses $7,909

Staff development and training—Public Service Commission $50,324—Government of Canada—Public Service Commission Ottawa Ont $50,324.

Training consultants $9,500

Training of public servants—Other, including seminars $14,265

Tuition fees and costs of attending courses not elsewhere specified $5,856

Other Professional Services $1,858,582

E D P consultants $88,858—Resomax Management Inc Ottawa Ont $60,308.

Management consultants, except Bureau of Management Consulting $344,422—Thorne Riddell Ottawa Ont $54,953.

Management consulting services—Bureau of Management Consulting, DSS (Services) $5,215

Research contracts $1,068,280—Canadian industries $384,553—ABT Associates Ottawa Ont $84,909, The Research Group Toronto Ont $146,675; canadian universities $245,918—Queen's University Kingston Ont $80,057, Simon Fraser University Burnaby BC $92,689; Canadian non-profit institutes $23,470; research service fees $2,426; other services $411,913.

Professional services not elsewhere specified $351,807—Consulting services-other $190,956; consultation projects $160,851.

Other Services $1,469,486

Contract administration DSS (Supply) service charges $55,673—Supply and Services Canada Hull Que $55,673.

E D P services, and purchase of computer software, except those purchased from other departments or programs $60,442

E D P services—Other departments or programs $60,148

Films and other visual material (National Film Board Revolving Fund) $13,886

Films and other visual material—Other $74,681

Hospitality $75,197

Laundry, dry cleaning, and related services $37,108

Membership fees $1,043

Non-professional personal service contracts, not elsewhere specified $140,024

Photography services except motion pictures $6,498

Storage and warehousing, excluding charges from DSS (Supply) $376

Temporary help services $366,437—Barbara's Office Personnel Services Ottawa Ont $144,215, Victor Temporary Services Toronto Ont $66,144.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $480,343—Library services $107,513—Miss Hall's Personnel Service Ottawa Ont $107,513; honoraria $2,862; other services $369,968.

Other business services, not elsewhere specified, purchased from other government departments or programs $97,630

Correctional Service $66,012,899

Accounting Services $4,273

Accounting and audit services—Audit Services Bureau, DSS (Services) $4,273

Engineering Services $27,178

Engineering consultants (other) $27,178

Health and Welfare Services $24,745,922

Dental services $688,079—Warner D F Red Deer Alta $50,812.

Hospital services $3,769,473—Dr W Chornobay Abbottsford BC $68,425, Foothills Hospital Foothills Alta $100,620, G M A Radiologistes Laval Que $66,406, Hopital Cite De La Sante Laval Que $274,802, Hotel Dieu Hospital Kingston Ont $85,367, Mental Health Centre Penetanguishene Ont $148,875, Dr K Middleton White Rock BC $63,959, Moncton Hospital Moncton NB $132,058, Para-Med Toronto Ont $70,012, U of M Office of the Controller Winnipeg Man $52,973, Wilson G S L Drumheller Alta $51,087.

Welfare services $10,317,988—Agence Specialisee de Hull Hull Que $222,982, Alberta Seventh Step Society Calgary Alta $151,163, Alberta Solicitor General Provincial Treasurer Edmonton Alta $168,509, Allied Indian & Metis Society Vancouver BC $85,195, Arctic House Community Residential Centre Yellowknife NWT $103,414, Arid Group Homes (Niagara Falls) Thorold Ont $122,746, Bold Park Lodge Inc Hamilton Ont $87,749, Carrefour N Monde Montreal Que $231,750, Coalition Supportive Services Halifax NS $69,447, C R C Amos Amos Que $51,909, Edmison House Peterborough Ont $243,236, Elizabeth Fry Society Kingston Ont $104,439, The Hatfield Society Vancouver BC $117,321, Horizon House Inc Ottawa Ont $63,528, House of Hope Ottawa Ont $216,017, Howard House Edmonton Alta $146,032, John Howard Society Halifax NS $118,928, John Howard Society of BC Kelowna Residence North Okanagan Br Kelowna BC $109,516, John Howard Society Moncton NB $202,148, Société-John Howard Montreal Que $72,761, John Howard Society of BC Prince George Branch Prince George BC $73,278, John Howard Residential Centre Saint John NB $162,119, John Howard Society of Nfld St John's Nfld $172,583, Howard House Association Sydney NS $83,275, John Howard Society of Ontario Toronto Ont $216,884, John Howard Society of BC Vancouver BC $69,208, Howard House North Okanagan Branch Vernon BC $82,251, Kirkpatrick House Ottawa Ont $194,026, Laren House Society Victoria BC $156,364, Leo's Boys Cross Road Montreal Que $130,073, Maison D'accueil le Joins-Toi Grandby Que $179,966, Maison Painchaud Montreal Que $53,333, Maison Radisson Trois-Rivieres Que $67,965, Maison Transition de Mtl Montreal Que $327,890, Ministry of Attorney

SOLICITOR GENERAL—*Continued*

General of BC Victoria BC $59,581, Native Clan Organization Project Rene Winnipeg Manitoba $61,565, Native Clan Organization Winnipeg Manitoba $261,612, Native Counselling Edmonton Alta $68,751, Pines Camp Kenora Ont $85,705, Portage (Maison) Montreal Que $63,104, Prince George Activator Society Prince George BC $154,588, Residence Emmanuel Gregoire Montreal Que $339,316, The Salvation Army CRC Concord Ont $161,026, Salvation Army Railton House Halifax NS $129,649, The Salvation Army Saint John NB $57,072, Salvation Army St John's Nfld $60,945, Serenity House of Quinte Belleville Ont $50,561, Serv D'aide aux Prisonniers Sherbrooke Que $196,525, Seventh Step Society New Westminster BC $147,023, St Leonard's Society Peel Bramalea Ont $188,645, St Leonard's Society of Brantford Brantford Ont $279,833, St Leonard's House Sudbury Inc Capreol Ont $115,568, St Leonard's House Hamilton Ont $254,363, St Leonard's House London London Ont $227,140, St Leonard's House Toronto Toronto Ont $135,266, St Leonard's House Windsor Windsor Ont $117,772, United Church Halfway Homes Winnipeg Man $230,526, Unite Domremy Chicoutimi Que $51,458, X-Kalay Foundation Inc (Man) Winnipeg Man $67,890, YMCA Halifax NS $81,699, YMCA YWCA Ottawa Ont $51,090.

Other health services, not elsewhere specified $9,970,382—Hotel Dieu Hospital Kingston Ont $162,216, Inst Philippe Pinel Montreal Que $8,545,000, Shaughnessy Hospital Vancouver BC $86,391.

Legal Services $187,929

Protection Services $2,254,890

Protection services—Other (Corps of Commissionaires, etc.) $2,254,890—Agence de Securité C C Inc Montreal Que $134,754, BC Corps of Commissionaires Vancouver BC $280,549, Canadian Corps of Commissionaires: Halifax NS $126,346, Kinston Ont $261,380, Montreal Que $417,241, Ottawa Ont $177,785, St John NB $50,534, Toronto Ont $104,507, Victoria BC $75,055.

Training and Educational Services—Non-Public Servants $6,626,158

Education: elementary, secondary, and special (including vocational) $6,441,222—Alta Advanced Education Edmonton Alta $86,542, Camosun College Victoria BC $53,635, College Marie Victorin Montreal Que $1,185,819, Cybershare Limited Ottawa Ont $59,447, Drumheller Valley School Div #62 Drumheller Alta $181,016, Fraser Valley College Abbotsford BC $298,247, Frontenac County Board of Education Kingston Ont $320,529, The Frontier School Div #48 Winnipeg Man $65,507, Ministere Education (Quebec) Montreal Que $809,991, Minister of Finance Halifax NS $657,106, Ministre des Finances Quebec Que $70,174, Mount Royal College Calgary Alta $154,269, Natonum Community College Prince Albert Sask $420,831, Saskatoon Community College Saskatoon Sask $51,795, Université Laval Laval Que $57,679, University of Victoria Victoria BC $405,480, Scott Paper International Inc New Glasgow NS $84,349, The Winnipeg School Div #1 Winnipeg Man $130,316.

Teachers and instructors on contract $184,936

Training and Educational Services—Public Servants $1,278,326

Staff development and training—Public Service Commission $142,342—Public Service Commission Ottawa Ont $89,177.

Training consultants $429,688

Training of public servants—Other, including seminars $207,424

Tuition fees and costs of attending courses not elsewhere specified $498,872—The Caron School of Languages Ottawa Ont $105,925, Memramcook Institute Memramcook NB $82,183.

Other Professional Services $12,335,257

E D P consultants $5,505

Management consultants except Bureau of Management Consulting $9,058,705—Abatic Consulting Services Ltd Ottawa Ont $64,318, A H Sheridan and Associates Ottawa Ont $93,402, Apra Advance Planning and Research Vancouver BC $83,400, Arato Designs Don Mills Ont $65,015, Arthur Slipper and Co West Vancouver BC $95,618, Automated Office Systems Ottawa Ont $56,808, Bailey and Rose Ltd Ottawa Ont $314,615, Blood Houghton Hughes Marshall Ottawa Ont $101,094, Canada Systems Group Ltd Ottawa Ont $107,179, Chandler Kennedy Architectural Edmonton Alta $51,825, Construction Management Services Ottawa Ont $62,351, Control Data Canada Mississauga Ont $52,894, Currie Coopers and Lybrand Ottawa Ont $145,398, Decisions Management Consultants Ottawa Ont $85,086, D M R and Associates Edmonton Alta $75,807, Domus Software Ltd Ottawa Ont $159,449, D P A Consulting Ltd Ottawa Ont $115,647, E A C Amy and Sons Ltd Ottawa Ont $138,710, Eyretechnics Ltd Ottawa Ont $53,319, Fraser Valley College Abbotsford BC $97,174, Frontier College Kingston Ont $88,000, Hall and Sloat Training Ottawa Ont $130,797, Hartt and Page Ltd Ottawa Ont $179,085, Ian Martin Associates Ltd Ottawa Ont $58,853, Imata Systems Inc Ottawa Ont $123,804, J S I Systems Engineering Ottawa Ont $580,001, Major D S Services Ottawa Ont $139,456, Mechron Energy Ltd Ottawa Ont $101,377, Meek Klausen Servage Walker Rexdale Ont $67,334, National Film Board of Canada Ottawa Ont $89,399, The Research Group Toronto Ont $58,506, Resomax Management Inc Ottawa Ont $84,568, Roy Ball Assoc Ltd Ottawa Ont $250,585, Sharon Professional Services Ottawa Ont $62,067, Supply and Services Canada Hull Que $67,069, Supply and Services Canada Ottawa Ont $173,485, Systemhouse Ltd Ottawa Ont $95,620, Systems and Software Consultants Ottawa Ont $100,864, T D Overhill Engineering Ltd Ottawa Ont $101,086, Technician International Ltd Ottawa Ont $71,533, Thompson Berwick Pratt Alberta Ltd Edmonton Alta $102,966, Thorne Stevenson and Kellogg Ottawa Ont $67,668, James A Vantour Orleans Ont $90,316, Westbrook Management Centre Vancouver BC $54,200, Woods Gordon Co Toronto Ont $64,729, Xerox Learning Systems Toronto Ont $50,400.

Management consulting services—Bureau of Management Consulting, DSS (Services) $964,781—Supply and Services Canada Hull Que $964,781.

Research contracts $151,107

Professional services not elsewhere specified $2,155,159—Ecole de langues Kingston Ont $51,039, Frontenac County Board of Education Kingston Ont $621,782, Loyalist College Belleville Ont $273,961, Memramcook Institute Memramcook NB $52,949, NBCC Moncton NB $616,994, Scott Paper International New Glasgow NS $66,708, University of Victoria Victoria BC $88,497.

Other Services $18,552,966

Contract administration—DSS (Supply) service charges $2,563,344—Supply and Services Canada Ottawa Ont $2,563,344.

Contracted building cleaning $198,589

E D P services, and purchase of computer software, except those purchased from other departments or programs $898,361—Bryker Data Systems Ltd Ottawa Ont $235,563, Dept of Communications Ottawa Ont $243,090, G T A-N C R Ottawa Ont $194,534, I S S C O Graphics Ottawa Ont $107,225.

E D P services—Other departments or programs $909,558—Dept of Supply and Services Ottawa Ont $909,558.

Hospitality $87,560

Laundry, dry cleaning, and related services $151,323

Membership fees $27,079

Photography services except motion pictures $272

SOLICITOR GENERAL—*Continued*

Storage and warehousing, excluding charges from DSS (Supply) $173,170

Temporary help services $1,134,827—Barbara's Office Personnel Ltd Ottawa Ont $135,693, Bradson Personnel Pool Ottawa Ont $126,864, Office Overload Kingston Ont $66,710, Total Employment Services Ottawa Ont $67,805, Victor Temporary Services Ottawa Ont $83,418.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $12,408,883—Maintenance of inmates and offenders under suspension of parole $8,200,658—Alberta Solicitor General Edmonton Alta $502,870, BC Corrections Service—Ministry of the Attorney General Province of BC Victoria BC $619,191, Cowansville Provincial Prison Cowansville Que $72,970, Gomin Prison Quebec Que $112,217, Government of the NWT Yellowknife NWT $437,536, Hull Provincial Prison Hull Que $130,265, Newfoundland Exchequer St John's Nfld $572,366, Parthenais Prison Montreal Que $514,816, Province of Manitoba Winnipeg Man $131,509, Province of Saskatchewan Regina Sask $135,000 Province of Nova Scotia Halifax NS $57,693, Quebec Prison Quebec Que $291,948, Rouyn Prison Rouyn Que $57,546, St Jerome Prison St Jerome Que $55,033, Sask Department of Justice Regina Sask $138,497, Sherbrooke Prison Sherbrooke Que $38,460, Tanguay Prison Montreal Que $1,667,960, Treasurer of Ontario Toronto Ont $176,457, Waterloo Waterloo Ont $287,370, Yukon Government Territorial Treasurer Whitehorse YT $58,992; sales commissions $495,404—Tetrad Consultants Ltd Ottawa Ont $495,404; other services (includes chaplains) $3,698,671—Archeveche de Montreal Montreal Que $70,898, C J Price Kingston Ont $104,000, E A Smith Kingston Ont $59,300, G R Laroche Trenton Ont $99,000, Les Pères Franciscains Montreal Que $59,764, Lutheran Council of Canada Winnipeg Man $97,857, R C Diocesan Centre Kingston Ont $71,441, Richer Arthur Ste-Sophie Que $66,522, Synode Diocese Mtl Anglican Montreal Que $58,682; other services $14,150.

National Parole Board $625,018

Accounting Services $11,719

Accounting and audit services—Audit Services Bureau, DSS (Services) $11,719

Legal Services $15,574

Protection Services $49,958

Protection services—Other (Corps of Commissionaires, etc.) $49,958

Training and Educational Services—Public servants $72,440

Purchase of training packages and courses $449

Staff development and training—Public Service Commission $44,443

Training of public servants—Other, including seminars $20,854—Courses by professional associations/conference and conference fees $20,854.

Tuition fees and costs of attending courses not elsewhere specified $6,694—Training outside working hours/educational leave $6,694.

Other Professional Services $269,455

Management consultants, except Bureau of Management Consulting $3,032

Management consulting services—Bureau of Management Consulting, DSS (Services) $57,499—Bureau of Management Consulting Supply and Services Ottawa Ont $57,499.

Research contracts $22,837

Professional services not elsewhere specified $186,087—Regional Community Board Members/other professional services $186,087.

Other Services $205,872

Contract administration—DSS (Supply) service charges $38,113

E D P services, and purchase of computer software, except those purchased from other departments or programs $80,215—Systemhouse Ltd Ottawa Ont $79,850.

E D P services—Other departments or programs $408—Data processing services $408.

Films and other visual material—Other $23,019

Hospitality $16,228

Laundry, dry cleaning, and other related services $5

Membership fees $1,897

Non-professional personal service contracts, not elsewhere specified $207

Photography services except motion pictures $836

Storage and warehousing, excluding charges from DSS (Supply) $354

Temporary help services $42,275

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $2,315

Royal Canadian Mounted Police $42,811,486

LAW ENFORCEMENT PROGRAM $42,811,486

Accounting Services $92,955

Accounting and audit services, Audit Services Bureau, DSS (Services) $92,955—Supply Services Canada Ottawa Ont $82,500.

Engineering Services $138,189

Engineering services, not elsewhere specified $138,189—KVA Communications Ottawa Ont $61,736.

Health and Welfare Services $10,999,262

Dental services $4,625,733—Dr S Clement Pointe Claire Que $51,360, Dr W J Imrie Toronto Ont $54,657, Dept of Veterans Affairs: Ottawa Ont $129,438, Vancouver BC $76,801, Winnipeg Man $51,329.

Hospital services $1,830,236—Foothills Hospital Calgary Alta $65,746, National Defence Medical Center Ottawa Ont $266,758, Reddy Memorial Hospital Westmount Que $68,241, Dept of Veterans Affairs Dartmouth NS $58,235, Vancouver General Hospital Vancouver BC $100,747, Victoria General Hospital Halifax NS $61,272.

Welfare services $30,151

Other health services, not elsewhere specified $4,513,142—National Defence Medical Center Ottawa Ont $193,680.

Legal Services $524,415

Legal services $524,415—P Lamontagne Montreal Que $68,290, Mongeau Mailhot Roy Montreal Que $114,119, Yanosky Fish Zigman Issaac Montreal Que $97,253.

Protection Services $10,682,883

Protection services—Other (Corps of Commissionaires, etc.) $10,682,883—Barnes Security Services Ltd Vancouver BC $817,934, Base Fort Patrol Ltd Whitehorse NWT $137,396, Burns

SOLICITOR GENERAL—*Concluded*

International Security Edmonton Alta $188,130, Canadian Surety Company Ottawa Ont $1,739,108, Canadian Corps of Commissionaires: Edmonton Alta $136,569, Halifax NS $129,652, Montreal Que $367,539, Ottawa Ont $1,300,527, Regina Sask $1,565,636, Saint John NB $178,557, St John's Nfld $153,567, Toronto Ont $250,211, Vancouver BC $838,078, Winnipeg Man $146,218, Pinkerton's of Canada Ltd: Halifax NS $65,016, Montreal Que $1,026,510, Toronto Ont $696,326.

Scientific Services $418,560

Scientific services, excluding consultants $418,560—Biokinetics and Associates Ottawa Ont $82,992, Hieatt & Associates Ottawa Ont $58,849, National Research Council Ottawa Ont $135,246.

Training and Educational Services—Non-Public Servants $519,818

Teachers and instructors on contract $519,818

Training and Educational Services—Public Servants $866,036

Purchase of training packages and courses $78,880

Staff development and training—Public Service Commission $112,738

Training of public servants—Other, including seminars $303,650

Tuition fees and costs of attending courses not elsewhere specified $370,768

Other Professional Services $157,873

E D P consultants $1,800

Management consultants, except Bureau of Management Consulting $20,016

Management consulting services—Bureau of Management Consulting, DSS (Services) $79,156

Professional services not elsewhere specified $56,901—Veterinary $56,901.

Other Services $18,411,495

Contract administration—DSS (Supply) service charges $2,359,113

Contracted building cleaning $3,042,630—Dept of Public Works Ottawa Ont $141,217, Oxford Building Cleaning Winnipeg Man $97,764, Sani Building Maintenance Edmonton Alta $123,457.

E D P services, and purchase of computer software, except those purchased from other departments or programs $947,444—Bailey and Rose Ltd Ottawa Ont $83,075, Candle Los Angeles Calif USA $88,997, Compushare Ltd Regina Sask $53,178.

Films and other visual material—Other $15,336

Hospitality $185,195

Laundry, dry cleaning, and related services $148,575

Membership fees $233,969

Photography services except motion pictures $37,235

Temporary help services $465,965

Transfer of costs for professional and special services expenditures between appropriations $3,461,390—Charges from other appropriations $3,461,390—Public Works Canada Ottawa Ont $3,461,390.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $6,816,824—The Central Cashier of Nfld and Labrador St John's Nfld $64,492, Dept of Finance Prov of: Nova Scotia Halifax NS $121,002, British Columbia Victoria BC $153,554, Manitoba Winnipeg Man $128,958, New Brunswick Fredericton NB $72,508, Saskatchewan Regina Sask $281,593, Ministre des Finances Société du Québec Québec City Qué $629,140, Ottawa Photo Red l'Outaouais Ottawa Ont $81,966, Provincial Treasurer of Alberta Edmonton Alta $133,452, Provincial Treasurer of Ontario Toronto Ont $456,599, Tim McGahey Productions Ottawa Ont $60,639.

Other business services, not elsewhere specified, purchased from other government departments or programs $697,819

SUPPLY AND SERVICES $82,620,259

Department $64,173,968

SERVICES PROGRAM $25,226,110

Accounting Services $1,618,795

Accounting and audit services—Audit Services Bureau, DSS (Services) $1,618,795—Audit Service Bureau DSS Ottawa Ont $1,193,112, Downing PR Associates Ltd Ottawa Ont $55,766, Peat Marwick and Partners Ottawa Ont $54,295, Pascal EC Cornwall Ont $50,000, Tyrie and Associates Ltd Smith Falls Ont $71,918, Tremblay Robillard Chevalier Montreal Que $66,882.

Engineering Services $1,765

Engineering services, not elsewhere specified $1,765

Legal Services $862

Protection Services $827,236

Protection services—Other (Corps of Commissionaires, etc.) $827,236—Corps Canadien des Commissionaires Ste-Foy Que $126,821, Canadian Corp of Commissionaires Saint John NB $120,338, Canadian Corps of Commissionnaires Ottawa Ont $275,970, Supply and Services Hull Que $240,498.

Scientific Services $2,880

Scientific consultants $2,880

Training and Educational Services—Non-Public Servants $69,379

Education: elementary, secondary, and special (including vocational) $27,699

Education: university and college $41,680

Training and Educational Services—Public Servants $1,227,745

Training consultants $576,821—Dannis Management Ltd Ottawa Ont $62,999, Ekos Research Associates Inc Ottawa Ont $109,002.

Training of public servants—Other, including seminars $650,924—Honeywell Ltd North York Ont $54,852, Sequence Media Services Ottawa Ont $66,920.

Other Professional Services $8,373,195

E D P consultants $1,057,186—ACS Associates Consulting Services Ottawa Ont $66,309, Data Kinectics Ottawa Ont $75,818, Federal Systems of Canada Ottawa Ont $139,493, Hartt and Page Ltd Ottawa Ont $91,981, Honeywell Ltd North York Ont $53,409, Iota Consulting Ltd Ottawa Ont $63,846, Ultracom Services Ltd Ottawa Ont $131,701.

Management consultants, except Bureau of Management Consulting $255,121—Supply and Services Hull Que $76,189.

Management consulting services—Bureau of Management Consulting, DSS (Services) $7,060,888—EAC Amy and Sons Ltd Ottawa Ont $124,163, Astell and Associates Victoriaville Que $73,753, ASI Consulting Group Inc Ottawa Ont $71,311, Avalon Communications Ottawa Ont $64,415, Allesebrook GP Associates Ottawa Ont $81,603, Audit Services Bureau Ottawa Ont $81,138, Baron Lloyd Vancouver BC $116,754, Boston RE Perth Ont $56,098, Body TE and Associates Ottawa Ont $52,190, Bexhill

SUPPLY AND SERVICES—*Continued*

Management Consultants Toronto Ont $103,604, Crelcel Laval Que $82,608, Cafdi Consultants Inc Ottawa Ont $53,794, Comeau Boyle Inc Montreal Que $63,317, Dannis Management Ltd Ottawa Ont $188,125, DPA Consulting Ltd Ottawa Ont $110,717, Ernst and Whinney Ottawa Ont $58,208, Econosult Inc Montreal Que $308,659, Exectra Associates Ottawa Ont $66,905, Ferro-mesh of Canada Ltd Ottawa Ont $64,542, Gere Gestion Resources Ltd Ottawa Ont $59,556, Grenier M Montreal Que $68,867, IRDC Ltd Dartmouth NS $109,264, JR Associates Ottawa Ont $55,106, Kelly SA Management Consulting Ottawa Ont $58,545, Lalonde Girouard Letendre et Associés Ltée Montreal Que $70,930, LGW Business Consultants Ltd Ottawa Ont $68,213, Lavalin Inc Montreal Que $96,890, Lubun Associates Ottawa Ont $56,320, Legaria R Brossard Que $70,405, Loecus Consulting Group Ottawa Ont $91,582, McBirnie KA and Associates Ottawa Ont $61,808, Management Counsel International Ottawa Ont $59,828, Montreal Systems Consultants Montreal Que $51,617, Nortak Software Ottawa Ont $56,531, Opus Management Consulting Ltd Ottawa Ont $91,572, RES Policy Research Inc Ottawa Ont $67,000, Systèmes et Management Stratégique Int Inc Ottawa Ont $165,461, Syper Consulting Inc Ottawa Ont $63,686, Supply and Services Hull Que $78,073, Ultracom Consulting Services Inc Ottawa Ont $80,651.

Other Services $13,104,253

E D P services, and purchase of computer software, except those purchased from other departments or programs $3,356,353—Automation Centre of Ottawa Ltd Ottawa Ont $66,412, Boole and Baggage Inc Sunnyvale Calif USA $188,621, Computer Sciences Ottawa Ont $93,008, Canada Systems Group Ottawa Ont $53,049, Computer Sciences Can Ltd Willowdale Ont $88,502, CGA Software Products Group Inc Holmdel NJ USA $61,086, Cullinet Canada Inc Toronto Ont $105,840, Federal Systems of Canada Ottawa Ont $125,315, Honeywell Information System Ottawa Ont $136,590, Infomart Toronto Ont $691,758, IBM Canada Ltd Toronto Ont $183,408, Sperry Inc Mississauga Ont $111,244, Supply and Services Hull Que $229,641.

Films and other visual material—Other $1,066

Hospitality $25,179

Membership fees $15,271

Photography services except motion pictures $51,716

Storage and warehousing, excluding charges from DSS (Supply) $79,098

Temporary help services $7,073,053—Action Personnel of Ottawa-Hull Ltd Ottawa Ont $51,885, Audlen Ltd Ottawa Ont $269,631, Barbara Personnel Inc Ottawa Ont $202,578, Berger Heatherington and Associates Ottawa Ont $371,134, Cossette Communication Marketing Quebec Que $627,460, Continental Public Relations Toronto Ont $188,244, DPA Consulting Ltd Ottawa Ont $107,317, Fraser B Calgary Alta $141,549, Harrington Marketing Ltd Ottawa Ont $88,571, Houston Group Communications Ltd Toronto Ont $333,179, Honeywell Ltd North York Ont $84,333, Infomart Toronto Ont $104,631, Le Groupe Gagné Langevin Inc Charlesbourg Que $78,708, MacDonald and Brisson Ottawa Ont $167,649, McKeage JJ and Associates Ltd Halifax NS $245,710, McBirnie KA and Association Ottawa Ont $113,661, Miller Wilson Co Ltd Vancouver BC $291,360, M5 Advertising Ltd St Johns Nfld $223,252, Pollack Personnel Ottawa Ont $114,646, Prologic Systems Ltd Ottawa Ont $75,524, Portage Personnel Ltd Hull Que $227,602, Reseau de dev Organization Inc St Lambert Que $171,294, Vertias Consulting Ltd Toronto Ont $55,118, Westerlund Emond Ltd Toronto Ont $586,333, Wordsnorth Communications Services Winnipeg Man $369,439, Wang Canada Ltd Don Mills Ont $92,270.

Transfer of costs for professional and special services expenditures between appropriations $833,976—Charges from other appropriations $833,976—Audit Services Bureau Ottawa Ont $105,108, Public Service Commission Ottawa Ont $325,409, Supply and Services Hull Que $282,253.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $124,797

Other business services, not elsewhere specified, purchased from other government departments or programs $1,543,744—Supply and Services Hull Que $1,107,840.

SUPPLY PROGRAM—SUPPLY REVOLVING FUND $23,921,394

Accounting Services $205,400

Accounting services, except Audit Services Bureau $205,400—Conseiller Gestion Informatique Montreal Que $202,900.

Engineering Services $335,267

Architectural services $70

Engineering services, not elsewhere specified $335,197—Canus Technical Services Ottawa Ont $100,476.

Legal Services $152,993

Protection Services $306,836

Protection services—Other (Corps of Commissionaires, etc.) $306,836—CCC Ottawa Ont $221,947.

Scientific Services $10,009

Scientific services, excluding consultants $10,009

Training and Educational Services—Non-Public Servants $45,483

Education: elementary, secondary and special (including vocational) $1,215

Education: university and college $44,268

Training and Educational Services—Public Servants $328,953

Training consultants $7,368—Outside government consulting fees $7,368.

Purchase of training packages and courses $225,468

Training of public servants—Other, including seminars $96,117

Other Professional Services $1,248,208

E D P consultants $2,763

Management consultants, except Bureau of Management Consulting $37,371

Management consulting services—Bureau of Management Consulting, DSS (Services) $1,102,775—Acres Consulting Services Ltd Toronto Ont $116,520, Amteck Management Inc Ottawa Ont $152,735, Fenco Engineering Inc Ottawa Ont $106,864, Les Consultants BCPTA Inc Montreal Que $52,084, Montreal Engineering Co Ltd Montreal Que $63,466, SNC Inc Montreal Que $92,057, Supply and Services Canada Hull Que $177,666.

Research contracts $3,909—research services $510, research contracts $3,399.

Professional services not elsewhere specified $101,390

Other Services $21,288,245

E D P services, and purchase of computer software, except those purchased from other departments or programs $6,422,969—Abatic Consulting Services Ltd Ottawa Ont $56,075, Bailey and

SUPPLY AND SERVICES—*Continued*

Rose Ltd Ottawa Ont $193,974, Canada Systems Group Ltd Ottawa Ont $1,082,197, Compucraft Systems Ltd Ottawa Ont $198,796, CSG-Processing Services Group Ottawa Ont $1,250,874, First City Capital Ltd Ottawa Ont $459,070, Hexagon Computer System Inc Ottawa Ont $137,234, Indigo Software Ottawa Ont $94,191, Quasar Systems Ltd Ottawa Ont $123,708, Somapro Ltd Quebec Que $56,358, Supply and Services Canada Hull Que $83,339, Supply and Services Canada Ottawa Ont $130,350, Systemhouse Ltd Ottawa Ont $401,895.

Films and other visual material—Other $81,911—National Film Board Montreal Que $53,118.

Hospitality $43,818

Membership fees $13,614

Photography services except motion pictures $485,504—Supply and Services Canada Ottawa Ont $301,480.

Storage and warehousing, excluding charges from DSS (Supply) $184,733—Boyd Moving and Storage Ltd Ottawa Ont $58,287.

Temporary help services $1,626,740—Barbara's Personnel Inc Ottawa Ont $206,356, Bradson Personnel Services Ottawa Ont $107,434, Kelly Services Ltd Toronto Ont $96,845, Pollack Paul Personnel Ltd Ottawa Ont $97,586, Portage Personnel Ltd Hull Que $129,951.

Transfer of costs for professional and special services expenditures between appropriations $717,412—Charges from other appropriations $717,412—Lemmex and Associates Ltd Ottawa Ont $117,269, Public Service Commission Ottawa Ont $224,283.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $11,711,544—Sub-contract, sub-contract design, composition services, other services, special program, miscellaneous, on site expenses, SRF fees $11,711,544—Acme Signalisation Inc Quebec Que $109,449, Archex Display Ltd St Laurent Que $82,629, Beauregard Press Ltd Ottawa Ont $53,430, Beaver Decalcomania Inc St Laurent Que $94,292, Chairman Mills Ltd Willowdale Ont $131,712, Chinook Public Affairs Mgmt Hull Que $82,625, Design Communications Inc Westmount Que $67,300, Design Concepts/Canada Place Vancouver BC $206,600, Disney Display Div of Intex Toronto Ont $1,300,088, Engineering Model Associates Thornhill Ont $85,284, Expo 4 Inc Quebec Que $250,901, Expo Graphics and Displays Hull Que $159,342, Geoform Exhibit System Toronto Ont $72,833, German Marine Inc Montreal Que $55,862, Gid Ltee Quebec Que $103,890, Hanna Design Don Mills Ont $55,482, J & O Exhibits Ltd Toronto Ont $62,696, Jan Vriesen Victoria BC $86,250, Kadoke Display Toronto Ont $427,471, Lindsay Model and Design North Vancouver BC $78,905, McNicol Stevenson Ltd Scarborough Ont $181,426, PE Poitras Ltée Quebec Que $133,662, Prologic Systems Ltd Ottawa Ont $140,802, Reynolds Extrusion Co Ste Thérèse Que $120,474, Smith Scott Consultants Ltd Ottawa Ont $602,968, Smith Scott Consultants Ltd Dorval Que $56,733, Spectralite 70 Ltd Trois-Rivières Que $62,252, Supply and Services Canada Hull Que $92,696, Supply and Services Canada Ottawa Ont $123,378, The Mathes Group New Orleans La USA $56,725, Topographics Markham Ont $50,995, Western Display Services Ltd Richmond BC $204,784.

SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND $41,495

Other Services $41,495

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $41,495—Supply Revolving Fund fees $41,495.

SUPPLY PROGRAM—UNSOLICITED PROPOSALS $14,984,969

Scientific Services $14,984,969

Scientific services excluding consultants $14,984,969—A-Cubed Inc Mississauga Ont $71,667, Adecon Energy Systems Inc Ottawa Ont $80,441, Aercoustics Engineering Ltd Rexdale Ont $70,000, Aptec Engineering Ltd Downsview Ont $128,278, Arctec Canada Ltd Kanata Ont $120,000, Arctic Laboratories Ltd Sidney BC $69,000, Arctic Sciences Ltd Sidney BC $243,975, Atlantis Sea Farms Ltd Kings County NB $65,000, Atmospheric Dynamics Corporation Victoria BC $60,000, Barringer Magenta Ltd Rexdale Ont $85,772, Barringer Research Ltd Rexdale Ont $82,359, Barrodale Computing Services Ltd Victoria BC $81,150, Bio Conseil Inc Que Que $55,625, University of British Columbia Vancouver BC $99,198, Broadcast Holdings (Canadian) Ltd Pointe-Claire Que $185,000, E L Bryenton and Associates Inc Ottawa Ont $95,208, Canada Marine Engineering Ltd Calgary Alta $70,131, Canadian Astronautics Ltd Ottawa Ont $394,159, Canadian Instrumentation and Research Ltd Mississauga Ont $147,209, Canviro Consultants Ltd Kitchener Ont $162,289, C-H Synfuels Ltd Calgary Alta $125,225, Com Dev Ltd Cambridge Ont $185,176, Concord Scientific Corp Downsview Ont $62,000, CTF Systems Inc Port Coquitlam BC $123,448, Dalhousie University Halifax NS $125,800, Datem Ltd Carleton Place Ont $50,000, Dearborn Chemical Company Ltd Mississauga Ont $67,784, Dobrocky Seatech Ltd Sidney BC $97,881, DSMA Atcon Ltd Toronto Ont $50,000, DY-4 Systems Inc Ottawa Ont $90,000, Eco-Recherches (Canada) Inc Pointe-Claire Que $77,923, ESSA Environmental and Social Systems Analysts Ltd Vancouver BC $50,000, Fisheries Resource Development Ltd Dartmouth NS $80,000, Forest Engineering Research Institute of Canada Pointe-Claire Que $87,302, Forintek Canada Corp Vancouver BC $130,977, Foundation Electronic Instruments Inc Ottawa Ont $115,016, German and Milne Inc Montreal Que $70,000, Gilles Shooner Inc Lorretteville Que $102,751, Great Lakes Forest Products Ltd Thunder Bay Ont $85,000, IEC Beak Consultants Ltée Montreal Que $125,000, Inco Ltd Toronto Ont $140,371, Infomart Toronto Ont $50,000, Intera Environmental Consultants Ltd Ottawa Ont $80,000, Interactive Circuits & Systems Ltd Ottawa Ont $73,500, Lab Elite Ltée Montreal Que $53,663, Lamb-Cargate Industries Ltd New Westminster BC $50,000, Université Laval Quebec Que $58,262, Les Consultants Lemieux Royer Donaldson Fields et Associés Inc Sherbrooke Que $100,326, LGL Ltd Sidney BC $251,337, Lumonics Inc Kanata Ont $70,400, MPB Technologies Ste-Anne-de-Bellevue Que $80,000, MacMillan Bloedel Ltd Vancouver BC $120,000, University of Manitoba Winnipeg Man $56,471, Marshall Macklin Monagham Ltd Don Mills Ont $144,411, Maxima Computer Management Consultants Ltd Ottawa Ont $135,000, McGill University Montreal Que $69,985, McMaster University Hamilton Ont $100,000, Metrex Instruments Ltd Brampton Ont $65,000, Miller Communications System Ltd Kanata Ont $311,704, Moli Energy Ltd Burnaby BC $215,000, Monenco Ltd Halifax NS $88,500, Moniteq Ltd Concord Ont $161,871, Morrison Hershfield Ltd Toronto Ont $95,938, Université de Montréal Montreal Que $70,755, Noranda Mines Ltd Pointe-Claire Que $80,246, Nordco Ltd St John's Nfld $135,092, Norpak Corp Kanata Ont $263,888, Nunasi Corp Ottawa Ont $50,000, Ocean Ecology Ltd Vancouver BC $59,136, OIKOS Ecological Research Associates Saskatoon Sask $76,120, Ontario Research Foundation Mississauga Ont $78,835, Optech Incorporated Downsview Ont $707,143, Opto-Electronics Ltd Oakville Ont $124,761, Pacific Trident Mariculture Ltd Victoria BC $58,917, La Société D'Experts-Conseils Pellemon Inc Montreal Que $60,000, Porter Engineering Ltd Richmond BC $103,172, Pratt and Whitney Aircraft of Canada Ltd Longueuil Que $100,000, Prior Data Sciences Ltd Ottawa Ont $120,000, Université de Québec Laval Que $80,000, Université du Québec à Montréal Montreal Que $86,890, RETECH-Capital Applied Research and Technology Ltd Victoria BC $65,400, Roche Associés Ltée Sainte-Foy Que $192,110, S L Ross Environmental Research

SUPPLY AND SERVICES—*Concluded*

Ltd Ottawa Ont $50,000, Scintrex Ltd Concord Ont $129,543, Seakem Oceanography Ltd Sidney BC $147,421, H A Simons (International) Ltd Vancouver BC $72,160, Spar Aerospace Ltd Weston Ont $357,528, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $225,440, Stelco Inc Hamilton Ont $53,012, Sussex Salmon Farms Ltd Fredericton NB $59,400, Teledyne Canada Ltd Thornbury Ont $106,155, Terra Surveys Ltd Sidney BC $65,821, Thompson Foss Inc Ottawa Ont $55,062, Timmberlin Limited Ste-Agathe-des-Monts Qué $58,000, University of Toronto Toronto Ont $50,000, Trochu Scientific Computations Inc Montreal Que $368,752, UTDC Research and Development Ltd Kingston Ont $125,000, Ultra Lasertech Inc Mississauga Ont $64,000, Versatile Noble Cultivators Company Nobleford Alta $50,000, Viewscan Ltd Downsview Ont $116,540, Washburn and Gillis Associates Ltd Fredericton NB $56,212, Western Canada Hydraulic Laboratories Ltd North Vancouver BC $82,236, University of Windsor Windsor Ont $258,890, Zenon Environmental Enterprises Ltd Burlington Ont $224,319, 471199 Ontario Ltd Toronto Ont $63,636.

Statistics Canada $18,446,291

Accounting Services $300,641

Accounting and audit services—Audit Services Bureau, DSS (Services) $24,275

Accounting services, except Audit Services Bureau $276,366—ARA Consultants Toronto Ont $130,000, Touche Ross & Co Ottawa Ont $51,460.

Legal Services $20,162

Protection Services $766,164

Protection services—Other (Corps of Commissionaires, etc.) $766,164—Canadian Corps of Commissionaires Ottawa Ont $766,164.

Training and Educational Services—Public Servants $620,223

Purchase of training packages and courses $26,904

Staff development and training—Public Service Commission $138,270—Public Service Commission Ottawa Ont $138,270.

Training consultants $28,967

Training of public servants—Other, including seminars $242,526—The Gérard Caron School of Languages Ltd Ottawa Ont $54,469.

Tuition fees and costs of attending courses not elsewhere specified $183,556—Course reimbursements, registration fees and related costs $183,556.

Other Professional Services $1,945,172

E D P consultants $584,836—CGI Inc Ottawa Ont $90,095, DMR & Associates Halifax NS $91,325.

Management consultants, except Bureau of Management Consulting $2,472

Management consulting services—Bureau of Management Consulting, DSS (Services) $58,807—Bureau of Management Consulting Ottawa Ont $58,807.

Research contracts $150,454

Professional services not elsewhere specified $1,148,603—The Owen Consulting Group Ltd Toronto Ont $51,540, Victor & Burell Toronto Ont $52,808, Westbrook Management Centre Ltd Vancouver BC $108,400.

Other Services $14,793,929

Contract administration—DSS (Supply) service charges $761,694

E D P services, and purchase of computer software, except those purchased from other departments or programs $1,089,754—Alphatext Ottawa Ont $214,574, Canada Systems Group Ltd Ottawa Ont $145,476, Computrex Centres Ltd Calgary Alta $114,913, Datacrown Willowdale Ont $90,758, L'Industrielle Services Techniques Inc Montreal Que $356,549.

E D P services—Other departments or programs $64,306

Hospitality $47,646

Laundry, dry cleaning, and related services $5,626

Membership fees $17,178

Non-professional personal service contracts, not elsewhere specified $11,988,016—Remuneration of enumerators $11,978,396, other services $9,620.

Photography services except motion pictures $80,538—Public Archives Canada Ottawa Ont $62,351.

Temporary help services $258,156

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $480,598—Vital statistics fees $348,332—Province of Ontario Ont $139,827, Province of Quebec Que $52,689; other services $132,266.

Other business services, not elsewhere specified, purchased from other government departments or programs $417

TRANSPORT $204,767,449

Department $202,171,443

DEPARTMENTAL ADMINISTRATION PROGRAM $27,192,860

Accounting Services $7,425

Accounting and audit services—Audit Services Bureau, DSS (Services) $7,425

Health and Welfare Services $60,937

Hospital services $238

Para-medical personnel $44,510

Physicians and surgeons $9,457

Other health services, not elsewhere specified $6,732

Legal Services $77

Protection Services $1,123,169

Protection services—Other (Corps of Commissionaires, etc.) $1,123,169—Canadian Corps of Commissionaires: Sydney NS $239,804, Ottawa Ont $481,178, Cornwall Ont $402,187.

Training and Educational Services—Non-Public Servants $136,185

Teachers and instructors on contract $136,185

Training and Educational Services—Public Servants $411,048

Purchase of training packages and courses $26,237

Staff development and training—Public Service Commission $140,771—PSC Ottawa Ont $140,771.

Training of public servants—Other, including seminars $138,928—Transport Canada Ottawa Ont $63,919.

Tuition fees and costs of attending courses not elsewhere specified $105,112

Other Professional Services $2,288,759

E D P consultants $1,976,298—ACO Group Ottawa Ont $99,879, Associates Consulting Services Ltd Ottawa Ont $51,317, Bailey &

TRANSPORT—*Continued*

Rose Ltd Ottawa Ont $195,476, Bonaventure Systems Inc Ottawa Ont $53,497, Datacap Ltd Ottawa Ont $212,985, IBM Canada Ltd Toronto Ont $139,460, IOTA Consultants Ltd Ottawa Ont $116,254, Les Systemes sur Mesure Montreal Que $107,864, Quantum Information Ottawa Ont $148,899, Quasar Systems Ltd Ottawa Ont $83,944, Systemhouse Ottawa Ont $54,770, Systems and Software Consultants Ottawa Ont $118,120, Tres Computer Systems Inc Dallas Texas USA $100,965, VK Computer Systems Inc Ottawa Ont $255,352.

Management consultants, except Bureau of Management Consulting $259,979—Sharon Professional Services Ottawa Ont $60,780.

Management consulting services—Bureau of Management Consulting, DSS (Services) $52,482—Supply and Services of Canada Ottawa Ont $50,603.

Other Services $23,165,260

Contract administration—DSS (Supply) service charges $908,418

Contracted building cleaning $791,575—Modern Building Cleaning Glace Bay NS $216,603, Modern Building Cleaning Ottawa Ont $505,418, Soulard Entreprise Ltee Ottawa Ont $68,721.

E D P services, and purchase of computer software, except those purchased from other departments or programs $774,284—Alphatext Ottawa Ont $65,011, Datacrown Willowdale Ont $87,762, Dynakey Corporation Ottawa Ont $58,728.

E D P services—Other departments or programs $1,395,711—Transport Canada Ottawa Ont $1,189,782.

Films and other visual material (National Film Board Revolving Fund) $7,634

Films and other visual material—Other $47,014

Hospitality $88,001

Laundry, dry cleaning, and related services $140,054—Cornwall Regional Hospital Cornwall Ont $62,919.

Membership fees $81,818

Non-professional personal service contracts, not elsewhere specified $4,613

Photography services except motion pictures $35,633

Storage and warehousing, excluding charges from DSS (Supply) $225

Temporary help services $686,822—Bradson Personnel Services Ottawa Ont $213,379, Total Employment Services Toronto Ont $52,843, Victor Temporary Services Ottawa Ont $94,833, The 500 Services Ottawa Ont $109,650.

Warehousing services—Purchased from DSS (Supply) $4,166

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $15,611,354—ADI Ltd Fredericton NB $76,433, Aiton Poiver Ltd Burlington Ont $115,108, Albery Pullerits and Dickson Ltd Don Mills Ont $57,762, Analygas Systems Ltd Scarborough Ont $261,000, Arctec Canada Ltd Kanata Ont $492,049, Bayley Engineering Ltd Ajax Ont $90,180, Bombardier Inc Valcourt Que $721,462, British Columbia Railway Vancouver BC $552,000, Brown Boveri Canada Ltd Pointe-Claire Que $144,284, Canadair Ltd Montreal Que $113,261, Canadian Astronautic Ltd Ottawa Ont $342,236, Canadian Institute of Guided Ground Transport Kingston Ont $367,535, Canadian Marine Drilling Ltd Calgary Alta $454,561, CNR Corporation Montreal Que $208,356, CNR Montreal Que $96,665, CP Ltd Montreal Que $238,356, Canadian Pacific Consulting Services Ltd Montreal Que $123,789, Canadian Urban Transit Toronto Ont $64,993, Canarctic Shipping Company Ltd Ottawa Ont $126,174, Canatrans Inc Montreal Que $118,250, Cape Breton Development Corporation Sydney NS $153,992, M Carriere Ottawa Ont $50,025, Chrysler Canada Ltd Windsor Ont $89,432, Clayton Industries El Monte Calif $73,859, DA Cuthbertson Ottawa Ont $58,333, WR Davis Engineering Ltd Ottawa Ont $432,828, The deHavilland Aircraft Downsview Ont $134,131, Delcan Deleuw Cather Ottawa Ont $70,091, Les Designees Douglas Ball Inc St-Anne-de-Bellevue Que $72,270, Dynamic Science Ltd St-Laurent Que $261,013, Engel and Townsend Toronto Ont $131,763, Forest Engineering Research Institute of Canada Vancouver BC $53,684, Gen-Tech Inc Ste-Foy Que $121,598, German and Milne Inc Montreal Que $416,290, Fraser Gifford Vancouver BC $94,629, Glenayre Electronics Ltd Vancouver BC $178,669, B Helm Associates Ltd Toronto Ont $93,000, Hickling and Partners Inc Ottawa Ont $136,050, Honeywell Ltd Moncton NB $232,554, Hycarb Engineering Ltd Calgary Alta $64,155, IBI Group Toronto Ont $177,304, Intra Environmental Consultants Ltd Ottawa Ont $160,000, Lavalin Inc Montreal Que $77,753, Marathon Electric Vehicles Inc Ville St-Leonard Que $95,098, Martec Ltd Halifax NS $134,720, Mechron Energy Ltd Ottawa Ont $96,332, Melville Shipping Ltd Calgary Alta $126,261, Micronav Ltd Sydney NS $225,769, Moli Energy Ltd Burnaby BC $133,885, MPB Technologies Inc Ste-Anne-de-Bellevue Que $197,667, Ontario Research Foundation Mississauga Ont $247,739, Ottawa YM-YWCA Ottawa Ont $134,667, Peacock Inc La Salle Que $93,194, Pratt Whitney of Canada Ltd Longueuil Que $534,075, Sasabec Ltee Montreal Que $843,737, Societe Intercan Ltee Montreal Que $94,738, Space Fuel Gas Products Ltd Calgary Alta $83,868, Thorne Stevenson and Kellogg Toronto Ont $107,855, Transit Canada Inc Ottawa Ont $61,500, University of Manitoba Winnipeg Man $191,420, University of Montreal Montreal Que $65,678, University of New Brunswick Fredericton NB $69,956, University of Toronto Toronto Ont $189,161, UTDC Research and Development Ltd Toronto Ont $308,589, Walker Zimmerman Consultants Winnipeg Man $53,307, Webster Instruments Ltd Mississauga Ont $55,000.

Other business services, not elsewhere specified, purchased from other government departments or programs $2,587,938—Energy, Mines and Resources Ottawa Ont $50,000, Environment Canada Ottawa Ont $76,882, National Film Board Ottawa Ont $118,041, National Research Council Ottawa Ont $256,435, Department of Oceans and Fisheries Ottawa Ont $138,000, Statistics Canada Ottawa Ont $1,559,999, Supply and Services Canada Ottawa Ont $78,699, Transport Canada Ottawa Ont $284,296.

MARINE TRANSPORTATION PROGRAM $52,795,787

Accounting Services $67,253

Accounting services, except Audit Services Bureau $67,253

Engineering Services $4,277,939

Architectural services $30,226

Engineering consultants (construction) $997,361—Government of Canada—Public Works London Ont $152,756, Toronto Ont $621,383 and Sault Ste Marie Ont $113,879.

Engineering consultants (other) $1,997,103—GEC Diesels Inc Toronto Ont $642,963, German and Milne Inc Montreal Que $347,007, German Marine Inc Montreal Que $83,145, Newfoundland Design Associates Ltd St John's Nfld $199,241, Peat Marwick and Partners Toronto Ont $276,551, Versatile Vickers Inc Montreal Que $69,162.

Engineering services, not elsewhere specified $1,253,249—Government of Canada—Public Works Halifax NS $601,212, Jatel Communications Systems Ltd Kanata Ont $400,000, Darryl F Ness Vancouver BC $84,237, United States Coast Guard Washington DC USA $50,000.

Health and Welfare Services $66,111

Hospital services $4,924

TRANSPORT—*Continued*

Para-medical personnel $44,675

Physicians and surgeons $11,070

Other health services, not elsewhere specified $5,442

Legal Services $916,225

Legal services $916,225—De Grandpre Deschenes Godin Paquette Lasnier and Alary Montreal Que $256,972, Government of Canada—Public Works London Ont $373,309.

Protection Services $1,442,774

Protection services from other government departments $395

Protection services—Other (Corps of Commissionaires, etc.) $1,442,379—Canadian Corps of Commissionaires Charlottetown PEI $107,443, Halifax NS $130,183, Kingston Ont $114,161, Montreal Que $281,568, Quebec Que $140,494 Saint John NB $121,925, St John's Nfld $130,221, Toronto Ont $106,803 and Victoria BC $162,521.

Scientific Services $33,266

Scientific consultants $311

Scientific services, excluding consultants $32,955

Training and Educational Services—Non-Public Servants $45,737

Teachers and instructors on contract $45,737

Training and Educational Services—Public Servants $930,516

Staff development and training—Public Service Commission $180,053

Training of public servants—Other, including seminars $170,069—Government of Canada—Transport Ottawa Ont $119,661; other services $50,408.

Tuition fees and costs of attending courses not elsewhere specified $580,394—Other training and education costs (including student transportation fees) $61,026; vocational and technical-education costs (including tuition fees) $437,374—College of Fisheries Navigation Marine Engineering and Electronics St John's Nfld $74,921, Ministère des Finances Gouvernement du Quebec Quebec Que $87,050, Nova Scotia Nautical Institute Halifax NS $55,507; other services $81,994.

Other Professional Services $2,545,304

E D P consultants $118,077

Management consultants, except Bureau of Management Consulting $213,365—Systemhouse Ltd Ottawa Ont $210,674.

Management consulting services—Bureau of Management Consulting, DSS (Services) $417,182

Research contracts $1,795,441—Contract research services $1,795,441—Arctec Canada Ltd Kanata Ont $520,574, Canadian Marine Drilling Calgary Alta $520,000, Canarctic Shipping Co Ltd Ottawa Ont $104,525, DET Norske Veritas Calgary Alta $62,930, German and Milne Inc Montreal Que $54,488, Government of Canada—Statistics Ottawa Ont $120,446, La Salle Hydraulic Laboratory Ltd La Salle Que $201,462, Melville Shipping Ltd Calgary Alta $155,771.

Professional services not elsewhere specified $1,239—Court reporting $1,239.

Other Services $42,470,662

Contract administration—DSS (Supply) service charges $4,480,655

Contracted building cleaning $341,898—For-Net Inc Quebec Que $76,980.

E D P services, and purchase of computer software, except those purchased from other departments or programs $368,811—Comshare Ltd Rexdale Ont $57,295, I P Sharp Associates Ltd Toronto Ont $74,977.

E D P services—Other departments or programs $301,813—Departmental Administration Program Transport Moncton NB $107,130 and Ottawa Ont $167,670.

Films and other visual material (National Film Board Revolving Fund) $35,460

Films and other visual material—Other $29,274

Hospitality $19,028

Laundry, dry cleaning, and related services $183,363

Membership fees $23,729

Non-professional personal service contracts, not elsewhere specified $25,035

Other real estate services (management, appraisal, etc.) $27,382

Photography services except motion pictures $21,964

Storage and warehousing, excluding charges from DSS (Supply) $13,166

Temporary help services $507,279

Warehousing services—Purchased from DSS (Supply) $30,865

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $8,303,035—Buoy servicing by contract $559,983; dockage, towage, wharfage and moving fees $50,423; light servicing by contract $232,680; operation and maintenance of facilities by contract (except airport facilities) $441,043—ADGA Ottawa Ont $370,333; other professional, technical and special services $5,047,211—Arctec Canada Ltd Kanata Ont $347,510, Canadian Marine Drilling Ltd Calgary Alta $82,271, Canarctic Shipping Co Ltd Ottawa Ont $264,290, Deloitte Haskins and Sells Ottawa Ont $62,000, Econosult Inc Montreal Que $94,925, Fenco Consultants Toronto Ont $57,952, German and Milne Inc Montreal Que $208,588, IOTA Consulting Ltd Ottawa Ont $108,250, Pierre Lessard Quebec Que $89,262, Melville Marine Consultancy Calgary Alta $108,690, Melville Shipping Ltd Calgary Alta $219,620, Man-Machine Systems Toronto Ont $60,422, MPB Technologies Ltd Dorval Que $127,689, Peacock Inc Lasalle Que $111,492, Laurent Pelletier Quebec Que $127,000, Pierce Operational Dynamics Ste Marthe Que $91,033, Polar Technical Ltd Sidney BC $66,333, St Lawrence Seaway Authority Cornwall Ont $81,842, The Royal Danish Administration of Navigation and Hydrography Copenhagen Denmark $411,686; reproducing and printing services (not including departmental publications, forms or stationery) $215,657; sanitation services $1,343,988—Sanivan Inc Quebec Que $1,128,141; snow removal by contract $348,395—H Guerette Cacouna Que $53,705; other services $63,655.

Other business services, not elsewhere specified, purchased from other government departments or programs $27,757,905—Aerial and special surveys $12,716,811—Environment Downsview Ont $12,692,000; helicopter O&M by Air Transportation Program Transport Ottawa Ont $10,403,143; marine inspection fees supply and Services Hull Que $587,441; other professional, technical and special services $1,522,131—Public Works Halifax NS $57,589, London Ont $109,176, Ottawa Ont $249,263, Quebec Que $587,820 and Toronto Ont $202,785, Statistics Ottawa Ont $146,766, Supply and Services Hull Que $138,264; reproducing and printing services (not including departmental publications forms or stationery) $51,599—Supply and Services Hull Que $51,579; service fees Supply and Services Hull Que $161,784; ships radio inspection Communications Ottawa Ont $579,121; telecommunications services O&M by Air Transportation Program Transport $1,731,000—

TRANSPORT—*Continued*

Edmonton Alta $173,900, Moncton NB $453,600, Ottawa Ont $92,000, Toronto Ont $175,800, Vancouver BC $179,400 and Winnipeg Man $656,300; other services $4,875.

AIR TRANSPORTATION PROGRAM $54,508,411

Accounting Services $19,947

Accounting and audit services—Audit Services Bureau, DSS (Services) $17,710

Accounting services, except Audit Services Bureau $2,237

Engineering Services $8,319,332

Architectural services $651,115—Boudrias Boudreau et St Jean Montreal Que $147,554, Guy Guerin Lajoie Montreal Que $95,000, Monette Leclerc Architectes Montreal Que $52,000.

Engineering consultants (construction) $3,211,757—Robert Bennett Architect Ltd Edmonton Alta $83,751, Chandler Kennedy Edmonton Alta $133,413, Chopra and Davis Inc Montreal Que $134,486, Reid Crowther Edmonton Alta $210,864, Duncan and Associates Ltd Prince George BC $141,162, Ferguson Simek Consultants Ltd Edmonton Alta $66,859, Fichten Soiferman Architects Ltd Montreal Que $214,330, Klohn Leonoff Vancouver BC $177,026, Larose Laliberte Montreal Que $271,123, Marshall Macklin Monaghan and Associates Ltd Edmonton Alta $74,626, McCormick Rankin and Associates Ltd Toronto Ont $646,279, Monenco Consultants Ltd Edmonton Alta $204,547, Ker Priestman Vancouver BC $116,198, Willis Cunliffe Tait Vancouver BC $120,222.

Engineering consultants (other) $4,427,958—Aubrey MacKinnon and Associates Ltd Vancouver BC $319,552, Jacques F Brunelle et Associes Ltee Montreal que $56,153, Chopra and Davis Inc Montreal Que $75,248, Collins Fulker Consultants Ltd Vancouver BC $62,056, Crippen Consultants Ltd Vancouver BC $201,512, Deleuw Cather Canada Ltd Toronto Ont $50,713, Les Consultants Dessau Inc Montreal Que $349,421, Dupont Desmeules et Associes Inc Montreal Que $262,709, Trevor P Garwood-Jones Toronto Ont $127,494, Gendron Lefebvre Inc Montreal Que $227,600, Les Laboratoires Ville Marie Montreal Que $76,647, Langlois et Gagne Montreal Que $130,913, McElhanney Surveys Ltd Vancouver BC $79,589, Phillips Barratt and Kaiser Vancouver BC $90,617, Prior Data Sciences Ltd Ottawa Ont $80,716, Revy and Associates Ltd Toronto Ont $60,049, SNC Inc Montreal Que $114,811, Stanley Associates Ltd Vancouver BC $51,776, Touche Ross and Company Ltd Ottawa Ont $321,651, Tremblay Deschenes et Associes Inc Montreal Que $359,337, Willis Cunliffe Tait Vancouver BC $77,085.

Engineering services, not elsewhere specified $28,502

Health and Welfare Services $61,110

Hospital services $2,291

Para-medical personnel $80

Physicians and surgeons $18,431

Other health services, not elsewhere specified $40,308

Legal Services $347,246

Legal services $347,246—Government of Canada—Department of Justice Ottawa Ont $141,215.

Protection Services $1,814,167

Protection services—Other (Corps of Commissionaires, etc.) $1,814,167—BC Corps of Commissionaires Vancouver BC $107,675, Burns International Security Services Ltd Halifax NS $163,634, Canadian Corps of Commissionaires: Halifax NS $346,453, Montreal Que $246,426, Toronto Ont $290,648, Canadian Protection Services Ltd Toronto Ont $164,585, City of Edmonton Alta $153,831, Securite Metropole Ltee Montreal Que $156,184.

Scientific Services $16,095

Scientific consultants $7,671

Scientific services, excluding consultants $8,424

Training and Educational Services—Non-Public Servants $126,353

Teachers and instructors on contract $126,353

Training and Educational Services—Public Servants $3,141,275

Staff development and training—Public Service Commission $307,216

Training of public servants—Other, including seminars $838,532—Flight Safety International Inc Flushing NY USA $198,071, Government of Canada—Transport Canada Ottawa Ont $137,447.

Tuition fees and costs of attending courses not elsewhere specified $1,995,527—Air Canada Winnipeg Man $246,054, Eastern Provincial Airways Ltd Gander Nfld $56,760, Execaire Inc Dorval Que $90,503, Flight Safety International Inc Flushing NY USA $449,505, Pacific Western Airlines Ltd Vancouver BC $72,330.

Other Professional Services $3,593,106

E D P consultants $730,541—Abatic Consulting Services Ltd Ottawa Ont $72,053, ADGA Ltd Ottawa Ont $157,171, Bailey and Rose Ltd Ottawa Ont $52,775, Federal Systems of Canada Ltd Ottawa Ont $51,065, Iota Consulting Ltd Ottawa Ont $93,335.

Management consultants, except Bureau of Management Consulting $2,532,221—ADI Ltd Halifax NS $113,608, The BAE Group Halifax NS $88,991, Brown and Cave Surveys Ltd St John's Nfld $125,466, Golder Associates Eastern Ltd Halifax NS $106,808, Ralph M Parsons Ottawa Ont $53,785, Angus Reid Associates Inc Ottawa Ont $146,500, Shawmont Nfld Ltd St John's Nfld $97,360, Sheppard Hedges and Green Ltd Halifax NS $136,484, Sypher Consultants Ltd Ottawa Ont $276,510, Thorne Stevenson and Kellogg Toronto Ont $60,800, R Young and Associates Ltd Halifax NS $82,929.

Management consulting services—Bureau of Management Consulting, DSS (Services) $328,155

Research contracts $2,189

Other Services $37,069,780

Contract administration—DSS (Supply) service charges $3,703,745

Contracted building cleaning $2,154,938—A&A Service Company Ltd Vancouver BC $147,557, Bordeaux Maintenance Services Ltd Yarmouth NS $197,629, Capitol Services and Supplies Ltd Halifax NS $73,004, Inuvik Inn Ltd Inuvik NWT $51,669, JMP Maintenance Ltd Dorval Que $96,502, Janovick Cleaning Services Ltd Churchill Man $52,917, Jet Janitor Services Ltd Stephenville Nfld $139,940, Kings Northern Cleaning Ltd North Bay Ont $124,073, Pacific Building Maintenance Ltd Vancouver BC $72,700, Ulu Janitorial Services Ltd Edmonton Alta $74,964.

E D P services, and purchase of computer software, except those purchased from other departments or programs $1,469,436—Computer Sciences Canada Ltd Edmonton Alta $72,183, Comshare Ltd Rexdale Ont $104,365, Datacrown Inc Willowdale Ont $318,365, Four Phase Systems Ltd Edmonton Alta $53,311.

E D P services—Other departments or programs $1,241,847—Government of Canada—Statistics Canada Ottawa Ont $184,465, Transport Canada—Computer Services Ottawa Ont $1,057,382.

Films and other visual material (National Film Board Revolving Fund) $50,298

Films and other visual material—Other $93,243

TRANSPORT—*Continued*

Hospitality $56,724

Laundry, dry cleaning, and related services $53,838

Membership fees $34,110

Non-professional personal service contracts, not elsewhere specified $138,160

Other real estate services (management, appraisal, etc.) $51,439

Photography services except motion pictures $176,218—Government of Canada—Public Works Canada Toronto Ont $102,707.

Temporary help services $1,808,361—ADGA Ltd Ottawa Ont $55,688, Bradson Personnel Services Ltd Ottawa Ont $181,859, Kelly Services Ltd Toronto Ont $128,957, Manpower Temporary Services Ltd Toronto Ont $57,565, Office Overload Ltd Winnipeg Man $84,668, Temporarily Yours Vancouver BC $92,880, Temporary Office Services Inc Toronto Ont $84,403, University of Waterloo Waterloo Ont $222,694, Victor Temporary Services Ltd Ottawa Ont $114,960.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $18,069,910—Collection expense CAA $132,296—Civil Aviation Authority-Aviation House Edinburgh Scotland $127,458; mess and food services $138,361—Felec Services Incorporated Colorado Springs Colo USA $57,097; meteorological services $208,063—The Corporation of the Town of Elliot Lake Ont $50,624, The Mep Company Ltd Toronto Ont $98,526, Tower Arctic Ltd Montreal Que $58,913; operation of car parking areas by contract $79,454; operation and maintenance of airports, terminals and stations by contract $4,660,349—AV Tech Inc Montreal Que $92,000, ADGA Systems Ltd Vancouver BC $473,014, Construction Edel Inc Montreal Que $86,067, Echo Bay Mines Ltd Edmonton Alta $123,750, G&J Trucking Company Ltd Kenora Ont $111,492, P Neudorfl Ottawa Ont $50,013, City of North Battleford Sask $51,146, City of Red Lake Alta $50,000, St Leonard Airport Commission St Leonard NB $281,256, Sky-Hi Contracting Ltd Toronto Ont $71,671, Thomson and Sons Cleaning Ltd Edmonton Alta $50,699, Tower Arctic Ltd Winnipeg Man $2,761,451, Transports Bravo Inc Schefferville Que $166,464; operation and maintenance of facilities by contract (except airport facilities) $107,316; other professional, technical and special services $11,683,238—Acres Consulting Services Ltd Winnipeg Man $58,938, ADGA Ltd Ottawa Ont $59,682, Albery Pullerits Dickson and Associates Ltd Don Mills Ont $91,179, RVB Burgoyne Architect Toronto Ont $211,527, Trevor Bywater Toronto Ont $101,780, Carleton Customs Services Ltd Ottawa Ont $80,620, D Curry Charlottetown PEI $51,600, DMR and Associates Ltd Ottawa Ont $74,836, Delcan Deleuw Cather Canada Ltd Toronto Ont $139,556, Econosult Inc Montreal Que $62,379, JJ Flood Mount Pearl Nfld $110,500, Georgian College of Applied Arts and Technology Barrie Ont $281,449, Giffels Associates Ltd Toronto Ont $88,919, Trevor Harris and Associates Inc Toronto Ont $66,728, Hartley and Ferguson Architects Toronto Ont $52,984, James H Jorden Toronto Ont $76,598, Kresin Engineering and Planning Ltd Toronto Ont $60,507, Guy Gerin Lajoie Montreal Que $68,237, John Lee Aguathuna Nfld $55,000, Marshall Macklin Monaghan Ltd Toronto Ont $280,995, GA Matthews and Associates Ltd Halifax NS $96,635, McCormick Rankin and Associates Ltd Toronto Ont $68,650, Mitre Corporation Boston Mass USA $205,202, Monteith-Ingram Engineering Ltd Toronto Ont $258,771, Northland Engineering Ltd Toronto Ont $349,291, Perkin Elmer Canada Ltd Mississauga Ont $441,780, Price Contractors Ltd Halifax NS $55,811, J Prober Ottawa Ont $74,400, The Proctor and Redfern Group Toronto Ont $106,906, Raytheon Canada Ltd Ottawa Ont $1,750,000, F J Reinders and Associates Ltd Toronto Ont $70,469, David Renn Yarmouth NS $51,400, Sawchuk Peach Associates Ltd $75,621, Robert Shears Wabush Lab $68,900, Baxter Stratton Deer Lake Nfld $50,100, PCG Switchgear Ltd Toronto Ont $51,200, R Thibeault Montreal Que $60,000, Totten Sims Hubicki Associates Toronto Ont $58,013, Trimax Contractors Ltd Toronto Ont $53,177, AM Walburne Gander Nfld $85,400, Westinghouse Ltd Ottawa Ont $1,750,000; reproducing and printing services (not including departmental publications, forms or stationery) $218,850—ADGA Ltd Ottawa Ont $50,059; sanitation services $284,928—Les Services D'Entretien CDJ Inc Sept-Iles Que $143,651; snow removal by contract $482,910—H&H Enterprises Ltd Halifax NS $64,122, Michel Miller Inc Montreal Que $247,589; other services $74,145.

Other business services, not elsewhere specified, purchased from other government departments or programs $7,967,513—Meteorological services $4,538,789—Environment Canada Halifax NS $561,733, Montreal Que $970,300, Toronto Ont $809,917, Winnipeg Man $299,279, Edmonton Alta $1,777,400; operation and maintenance of facilities by contract (except airport facilities) $314,809—Public Works Canada Toronto Ont $314,809; other professional, technical and special services $2,735,072—Environment Canada Vancouver BC $1,238,302, Public Works Canada Ottawa Ont $165,555, Supply and Services Canada Hull Que $1,223,623, Transport Canada Ottawa Ont $107,592; reproduction and printing services (not including departmental publications, forms or stationery) $75,593—Supply and Services Canada Hull Que $75,593; service fees $289,295—Supply and Services Canada Hull Que $289,295; other services $13,955.

AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND $58,927,608

Accounting Services $94,677

Accounting and audit services—Audit Services Bureau, DSS (Services) $94,677

Engineering Services $3,505,959

Architectural services $2,139,043—Murray and Murray Griffiths and Rankin Ottawa Ont $1,404,746, Norr Group Consultants Ltd Toronto Ont $401,312, St Gelais Tremblay et Belanger Montreal Que $138,308.

Engineering consultants (construction) $333,639—Groves Palenstein Barton Irvine Edmonton Alta $193,628.

Engineering consultants (other) $988,447—Associated Engineering Vancouver BC $65,283, Daiton and Knight Vancouver BC $115,923, Giffels Associates Ltd Toronto Ont $71,708, Hanscomb Consultants Inc Toronto Ont $69,137, St Gelais Tremblay et Belanger Montreal Que $70,252.

Engineering services, not elsewhere specified $44,830

Health and Welfare Services $405,468

Hospital services $6,000

Para-medical personnel $160,072

Physicians and surgeons $80

Other health services, not elsewhere specified $239,316

Legal Services $12,166

Protection Services $24,552,352

Protection services from other government departments $17,109,956—Government of Canada—Royal Canadian Mounted Police: Halifax NS $1,887,727, Montreal Que $4,563,542, Toronto Ont $5,801,324, Winnipeg Man $1,166,930, Edmonton Alta $2,296,225, Vancouver BC $1,387,452.

Protection services—Other (Corps of Commissionaires, etc.) $7,442,396—BC Corps of Commissionaires Vancouver BC $841,464, Canadian Corps of Commissionaires: Halifax NS

TRANSPORT—*Continued*

$729,822, Montreal Que $1,775,403, Toronto Ont $1,238,166, Winnipeg Man $633,745, Edmonton Alta $507,194, Vancouver BC $148,773, City of Calgary Alta $1,531,545.

Scientific Services $4,554

Scientific consultants $2,689

Scientific services, excluding consultants $1,865

Training and Educational Services—Non-Public Servants $10,986

Teachers and instructors on contract $10,986

Training and Educational Services—Public Servants $122,902

Staff development and training—Public Service Commission $26,025

Training of public servants—Other, including seminars $29,358

Tuition fees and costs of attending courses not elsewhere specified $67,519

Other Professional Services $1,639,942

E D P consultants $209,194—Abatic Consulting Services Ltd Ottawa Ont $76,914, Digital Equipment of Canada Ltd Kanata Ont $51,478.

Management consultants, except Bureau of Management Consulting $1,428,885—The BAE Group Halifax NS $152,301, Coles Associates Ltd Halifax NS $310,412, Core Design Ltd Halifax NS $61,900, Morris and Richard NS $75,542, Shawmont Nfld Ltd St John's Nfld $114,917, Tek Consultants Ltd Halifax NS $91,367.

Management consulting services—Bureau of Management Consulting, DSS (Services) $1,863

Other Services $28,578,602

Contract administration—DSS (Supply) service charges $1,125

Contracted building cleaning $11,636,679—A J Maintenance Services Ltd Halifax NS $55,418, Bordeaux Maintenance Services Ltd Halifax NS $663,467, Pat Brown's Cleaning Services Ltd Halifax NS $55,449, Canada's Capital Building Services Ltd Vanier Ont $2,698,461, Capital City Maintenance Ltd Toronto Ont $444,315, Service D'Entretien Clair et Net Dorval Que $50,770, Double M Janitorial Services Ltd Toronto Ont $70,248, Federated Building Maintenance Company Ltd Toronto Ont $87,485, For Net Inc Montreal Que $1,039,979, General Cleaning Services Ltd Halifax NS $152,831, Grants Janitor and Cleaning Services Ltd Saint John NB $123,812, JMP Maintenance Ltd Dorval Que $1,481,028, Modern Building Cleaning Ltd Halifax NS $153,510, Oxford Building Cleaning Company Ltd Winnipeg Man $340,913, Pacific Building Maintenance Ltd Richmond BC $182,095, Perfect Building Maintenance Ltd Richmond BC $1,220,201, Pritchard Building Services Ltd Calgary Alta $2,424,824, Corp Sanibec Quebec Inc Chicoutimi Que $124,399.

E D P services, and purchase of computer software, except those purchased from other departments or programs $203,018—Computer Sciences Canada Ltd Willowdale Ont $73,331.

E D P services—Other departments or programs $176,395—Government of Canada—Transport Canada Ottawa Ont $148,968.

Films and other visual material (National Film Board Revolving Fund) $1,405

Films and other visual material—Other $15,467

Hospitality $6,817

Laundry, dry cleaning, and related services $78,473

Membership fees $4,390

Non-professional personal service contracts, not elsewhere specified $306,698—Hudson General Aviation Services Ltd Edmonton Alta $288,642.

Other real estate services (management, appraisal, etc.) $6,186

Photography services except motion pictures $49,363

Temporary help services $438,960

Other business services not elsewhewre specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $15,620,502—Operation of car parking areas by contract $2,816,205—103883 Canada Ltee Montreal Que $71,057, Canadian Corps of Commissionaires: Montreal Que $98,221, Winnipeg Man $200,608, Citicom Inc Toronto Ont $126,473, Stationnement Clark Inc Montreal Que $123,391, Metropolitan Parking Inc: Montreal Que $419,291, Toronto Ont $1,217,614, OK Parking Services Ltd Calgary Alta $72,176, Oxford Parking Services Ltd Edmonton Alta $92,437, Sares Incorporated Edmonton Alta $56,683, Securibec Inc Montreal Que $153,742; operation and maintenance of airports, terminals and stations by contract $965,278—AAF Ltee Montreal Que $147,555, Baggage Cart Services Ltd Toronto Ont $95,191, Cafas Inc Montreal Que $171,333, Department of Tourism Halifax NS $58,864, Linwell Tools Ltd Halifax NS $228,082; other professional, technical and special services $8,044,880—Arthur Anderson and Company Ltd Toronto Ont $80,800, H M Aquablast Ltd Toronto Ont $102,947, BC Corps of Commissionaires Vancouver BC $502,186, Birdstrike Toronto Ont $60,304, Burns International Security Services Ltd Gander Nfld $56,096, Cafas Inc Montreal Que $702,013, Cana Plaster Inc Vancouver BC $142,457, Canadian Corps of Commissionaires: Halifax NS $213,435, Montreal Que $77,745, Toronto Ont $169,938, Edmonton Alta $208,980, Canadian Locker Company Ltd Edmonton Alta $99,497, Carrier Canada Ltd Edmonton Alta $782,570, LJ Casavech Ltd Halifax NS $84,155, Charterways Transportation Ltd Toronto Ont $292,667, Clark Parking Ltd Montreal Que $145,533, Coles Associates Ltd Halifax NS $53,275, AJ Graham Engineering Consultants Ltd Toronto Ont $162,220, Honeywell Ltd Scarborough Ont $109,161, Kostuch Engineering Ltd Toronto Ont $91,150, Lafontaine Cowie Buratto Toronto Ont $50,292, Marshall Macklin Moneghan Toronto Ont $418,984, G A Matthews and Associates Ltd Halifax NS $64,608, City of Mississauga Ont $130,377, Moonlight Building and Maintenance Ltd Vancouver BC $122,559, Ontario Landscaping Ltd Toronto Ont $67,072, Paterson Building Maintenance Ltd Vancouver BC $81,915, J L Richards and Associates Ltd Toronto Ont $54,498, St John Ambulance Toronto Ont $110,453, Standish Bros Ltd Toronto Ont $101,985, Superior Trade Service Ltd Scarborough Ont $455,386, Tillman Ruth Architects Toronto Ont $89,363, Tizzards Garden Centre Gander Nfld $52,557, Tour Autocar Inc Montreal Que $50,008, Urgence Ambulanciere du Quebec Montreal Que $139,472, Woods Gordon Montreal Que $60,200; reproducing and printing services (not including departmental publications, forms or stationery) $116,155; sanitation services $457,845—Laidlaw Waste Systems Ltd Edmonton Alta $70,382, Societe Sanitaire Laval Ltee Laval Que $284,907; snow removal by contract $3,170,505—Ace Asphalt and Maintenance Ltd Edmonton Alta $130,857, David E Chase Halifax NS $54,570, Dufferin Construction Company Ltd Toronto Ont $1,047,033, Monselet Construction Ltd Montreal Que $659,585, Mulder Construction and Materials Ltd Winnipeg Man $84,437, R E O'Brien Construction Ltd Halifax NS $138,644, H Wareham and Sons Ltd Halifax NS $199,983, Y&R Paquette Inc Montreal Que $668,368; other services $49,634.

Other business services, not elsewhere specified, purchased from other government departments or programs $33,124—Other services $33,124.

TRANSPORT—*Continued*

SURFACE TRANSPORTATION PROGRAM $8,746,777

Accounting Services $810,608

Accounting and audit services—Audit Services Bureau, DSS (Services) $394,608

Accounting services, except Audit Services Bureau $416,000—Government of Canada—Canadian Transport Commission Ottawa Ont $386,700.

Engineering Services $105,710

Engineering consultants (other) $65,951—Government of Canada—Canadian Transport Commission Ottawa Ont $57,151.

Engineering services, not elsewhere specified $39,759

Legal Services $1,795

Protection Services $32,508

Protection services—Other (Corps of Commissionaires, etc.) $32,508

Scientific Services $740,646

Scientific services, excluding consultants $740,646—Canadian Standards Association Rexdale Ont $157,164, Government of Canada—National Defence Ottawa Ont $271,721 and Public Works Ottawa Ont $69,335, Les 500 Services de Selection Montreal Que $98,175.

Training and Educational Services—Public Servants $123,439

Staff development and training—Public Service Commission $74,531

Training of public servants—Other, including seminars $35,474

Tuition fees and costs of attending courses not elsewhere specified $13,434

Other Professional Services $1,043,676

E D P consultants $58,056

Management consultants, except Bureau of Management Consulting $117,624—Government of Canada—Public Works Montreal Que $117,624.

Research contracts $867,996—Accident countermeasures development (research) $867,996—Biokinetics and Assoc Ltd Gloucester Ont $380,782, Government of Canada—National Defence Ottawa Ont $141,523, Humanchine Inc Richmond Hill Ont $66,706, Market Facts of Canada Ltd Toronto Ont $79,575, Thompson Lighstone and Co Ltd Toronto Ont $62,231, University of Toronto Toronto Ont $54,611.

Other Services $5,888,395

Contract administration—DSS (Supply) service charges $179,544

E D P services, and purchase of computer software, except those purchased from other departments or programs $205,031—Cybershare Ltd Winnipeg Man $111,271, Infomart Toronto Ont $53,250.

E D P services—Other departments or programs $454,376—Computer processing $454,376—Statistics Ottawa Ont $336,913 and Departmental Administration Program Transport Ottawa Ont $117,257.

Films and other visual material—Other $154,855—Government of Canada—National Film Board Montreal Que $140,695.

Hospitality $8,907

Laundry, dry cleaning, and related services $4,278

Membership fees $20,235

Non-professional personal service contracts, not elsewhere specified $5,826

Temporary help services $269,677

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $2,865,612—Accident investigation by contract $1,316,222—Ecole Polytechnique de Montreal Montreal Que $142,632, McGill University Montreal Que $128,323, Technical University of Nova Scotia Halifax NS $134,656, Universities of: British Columbia Vancouver BC $108,921, Calgary Calgary Alta $146,519, Manitoba Winnipeg Man $136,003, New Brunswick Fredericton NB $139,573, Saskatchewan Saskatoon Sask $118,259, Toronto Toronto Ont $105,171, Western Ontario London Ont $156,165; operation and maintenance of facilities by contract (except airport facilities) $84,725—Av-Tech Inc Sherbrooke Que $84,725; other professional, technical and special services $1,464,593—ADI Ltd Fredericton NB $60,196, Audlen Ltd Ottawa Ont $81,592, Canadian Facts Ottawa Ont $58,126, Canadian National Railways Moncton NB $60,195, Chinook Public Affairs Management Ottawa Ont $76,516, CN Marine Moncton NB $58,191, DPA Consulting Ltd Halifax NS $134,478, Ernst & Whinney Ottawa Ont $66,525, Donald A Leitch Winnipeg Man $65,983, LTK Management Services Inc Philadelphia Pa USA $59,804, ND Lea and Associates Ltd Vancouver BC $53,782, Queen's University Kingston Ont $60,004; other services $72.

Other business services, not elsewhere specified, purchased from other government departments or programs $1,720,054—Operation and maintenance facilities by contract (except airport facilities) $655,926—Public Works Montreal Que $655,926; other professional, technical and special services $965,297—Supply and Services Hull Que $714,238, Departmental Administration Program Transport Ottawa Ont $140,945; tenant services $58,381—Public Works Ottawa Ont $58,381; other services $40,450.

Canadian Transport Commission $2,596,006

Accounting Services $160,974

Accounting and audit services—Audit Services Bureau, DSS (Services) $114

Accounting services, except Audit Services Bureau $160,860—Clarkson Gordon Chartered Accountants Ottawa Ont $88,000, Doane Raymond Management Consultants Halifax NS $72,860.

Legal Services $18,856

Protection Services $29,862

Protection services—Other (Corps of Commissionaires, etc.) $29,862

Training and Educational Services—Public Servants $101,708

Purchase of training packages and courses $1,396

Staff development and training—Public Service Commission $46,453

Training of public servants—Other, including seminars $41,211

Tuition fees and costs of attending courses not elsewhere specified $12,648

Other Professional Services $844,486

E D P consultants $51,860

Management consultants, except Bureau of Management Consulting $326,557—Task Consulting Inc Ottawa Ont $119,078.

Management consulting services—Bureau of Management Consulting, DSS (Services) $136,829—Government of Canada—Supply

TRANSPORT—*Concluded*

and Services Canada Ottawa Ont $60,994, Peat Marwick and Partners Montreal Que $65,336.

Research contracts $329,240—Canadian Facts Ottawa Ont $60,536.

Other Services $1,440,120

Contract administration—DSS (Supply) service charges $81,313—Government of Canada—Supply and Services Canada Ottawa Ont $81,313.

E D P services, and purchase of computer software, except those purchased from other departments or programs $446,757—L'Industrielle Services Techniques Inc Montreal Que $429,543.

E D P services—Other departments or programs $644,991—Comshare Rexdale Ont $113,895, Government of Canada—Statistics Canada Ottawa Ont $288,246, Government of Canada—Transport Canada Ottawa Ont $227,460.

Hospitality $10,881

Membership fees $27,130

Photography services except motion pictures $4,240

Temporary help services $99,597

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $125,211—Court reporting services transcripts $52,283—International Reporting Inc Downsview Ont $50,641; court reporting services other than transcripts $12,555, drafting services $21, interpretors fees and other costs $15,144, other business services $19,021, translation simultaneous and all related costs $26,187.

TREASURY BOARD $8,454,863

Secretariat $7,956,655

Accounting Services $8,480

Accounting and audit Services—Audit Service Bureau, DSS (Services) $8,480

Training and Educational Services—Public Servants $222,295

Purchase of training packages and courses $820

Staff development and training—Public Service Commission $103,138—Government of Canada—Public Service Commission of Canada Ottawa Ont $99,067.

Training of public servants—Other, including seminars $31,540

Tuition fees and costs of attending courses not elsewhere specified $86,797

Other Professional Services $2,323,251

E D P consultants $29,733

Management consultants, except Bureau of Management Consulting $875,248—First Boston Canada Ltd Toronto Ont $100,000, Hay Associates Canada Ltd Toronto Ont $58,684, McGill University Montreal Que $100,886, William M Mercer Ltd Ottawa Ont $60,750, Public Service Commission of Canada Ottawa Ont $120,000.

Management consulting services—Bureau of Management Consulting, DSS (Services) $196,094—Government of Canada—Supply and Services Canada Ottawa Ont $191,612.

Research contracts $78,629

Professional services not elsewhere specified $1,143,547—Canada Post Corporation Ottawa Ont $308,490, Victor Spassov Editorial Ottawa Ont $52,525, Government of Canada—Statistics Canada Ottawa Ont $393,758, Supply and Services Canada Ottawa Ont $60,867, Public Service Commission of Canada Ottawa Ont $62,125.

Other Services $5,402,629

Contract administration—DSS (Supply) service charges $104,540—Government of Canada—Supply and Services Canada Ottawa Ont $104,534.

E D P services, and purchase of computer software, except those purchased from other departments or programs $577,799—Canada System Group Ltd Ottawa Ont $81,752, Datacrown Inc Willowdale Ont $204,965, I P Sharp Associates Ltd Toronto Ont $151,218.

E D P services—Other department or programs $4,212,865—Government of Canada—Supply and Services Canada Ottawa Ont $4,195,637.

Films and other visual material (National Film Board Revolving Fund) $15,889

Films and other visual material—Other $4,631

Hospitality $40,344

Membership fees $1,915

Photography services except motion pictures $1,833

Temporary help services $402,790—Barbara's Office Personnel Ltd Ottawa Ont $221,244, Victor Temporary Services Ottawa Ont $68,528.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $20,776

Other business services, not elsewhere specified, purchased from other government departments or programs $19,247

Comptroller General $498,208

Training and Educational Services—Public Servants $122,338

Staff development and training—Public Service Commission $49,599

Training of public servants—Other, including seminars $4,941

Tuition fees and costs of attending courses not elsewhere specified $67,798

Other Professional Services $309,704

Management consultants, except Bureau of Management Consulting $102,675

Management consulting services—Bureau of Management Consulting, DSS (Services) $16,501

Professional services not elsewhere specified $190,528—Government of Canada—Supply and Services Canada Ottawa Ont $57,150.

Other Services $66,166

Contract administration—DSS (Supply) service charges $9,830

E D P services, and purchase of computer software, except those purchased from other departments or programs $1,102

E D P services—Other departments or programs $1,383

Hospitality $5,923

Membership fees $909

Photography services except motion pictures $135

Temporary help services $37,412

TREASURY BOARD—*Concluded*

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $5,793

Other business services, not elsewhere specified, purchased from other government departments or programs $3,679

VETERANS AFFAIRS $114,517,449

VETERANS AFFAIRS PROGRAM $113,482,870

Health and Welfare Services $103,511,783

Dental services $5,753,693

Hospital services $71,492,781—Alberta Health Care Edmonton Alta $100,581, Alberta Hospital Edmonton Alta $113,568, Alberta Hospital Ponoka Alta $212,954, Camp Hill Hospital Halifax NS $9,263,692, Centre Hospitalier Université de Laval Ste-Foy Que $1,476,488, Claresholm Care Centre Claresholm Alta $68,139, Deer Lodge Centre Winnipeg Man $10,786,870, Department of Public Health Regina Sask $108,778, Dr Everett Chalmers Hospital Fredericton NB $2,152,535, Dr George L Dumont Hospital Moncton NB $1,290,143, General Hospital Corporation St John's Nfld $2,811,379, Grace General Hospital Winnipeg Man $63,851, Harbour View Hospital, Sydney Mines NS $1,656,000, Kelowna General Hospital Kelowna BC $117,241, Medical Services Plan of BC Victoria BC $443,756, Metro Calgary and Rural General Hospital District #93 Calgary Alta $873,221, Minister of Finance Port Coquitlam BC $381,627, Nanaimo Regional Hospital Nanaimo BC $79,239, National Defence Medical Centre Ottawa Ont $2,092,567, Nova Scotia Rehabilitation Centre Halifax NS $64,693, Parkwood Hospital London Ont $9,660,751, Peace Arch District White Rock BC $93,679, Penticton General Hospital Penticton BC $73,353, Province of Manitoba Winnipeg Man $287,184, Provincial Sanitorium Charlottetown PEI $54,063, Royal Ottawa Hospital Ottawa Ont $72,159, Royal Inland Hospital Kamloops BC $64,783, Royal Jubilee Hospital Victoria BC $883,935, Saint John Regional Hospital Saint John NB $2,908,439, St Mary's Hospital Sechelt BC $56,414, St Paul's Hospital Vancouver BC $112,529, Shaughnessy Hospital Vancouver BC $3,391,032, Soldiers Memorial Hospital Campbellton NB $943,552, Sunnybrook Medical Centre Toronto Ont $5,463,402, Surrey Memorial Hospital Surrey BC $55,208, Treasurer of Ontario Toronto Ont $458,925, University of Alberta Edmonton Alta $765,763, University Hospital Saskatoon Sask $139,544, Vancouver General Hospital Vancouver BC $180,044, Victoria General Hospital Halifax NS $195,981, Victoria General Hospital Victoria BC $126,265, Victoria Hospital London Ont $7,842,759, Wascana Hospital Regina Sask $1,248,767, Waterford Hospital St John's Nfld $61,122.

Para-medical personnel $471,286

Physicians and surgeons $1,948,290—Shaughnessy Veterans Medical Service Vancouver BC $55,072.

Welfare services $2,464,250

Other health services, not elsewhere specified $21,381,483—Blue Cross Moncton NB $296,223, Boots Company Limited Burnaby BC $79,461, Canadian National Institute for the Blind Toronto Ont $140,566, Emergency Health Service Victoria BC $57,460, Greens Pharmacy Badgers Key Nfld $69,811, McGill & Orme Ltd Victoria BC $61,512, Peoples Drug Mart Ltd Vancouver BC $97,973, Pharmasave Ltd Vancouver BC $301,495, Shaw Dental Lab Winnipeg Man $76,751, Shoppers Drug Mart West Vancouver BC $267,220, Sunnybrook Pharmacy Toronto Ont $63,688, Vancouver Audiometric Ltd Vancouver BC $96,100, Victoria Order of Nurses Winnipeg Man $59,347.

Legal Services $24,752

Protection Services $1,016,716

Protection services—Other, (Corps of Commissionaires, etc.) $1,016,716—Canadian Corps of Commissionaires Moncton NB $122,403, Canadian Corps of Commissionaires Montreal Que $577,862, Canadian Corps of Commissionaires Ottawa Ont $132,433, Canadian Corps of Commissionaires Saskatoon Sask $50,151.

Training and Educational Services—Public Servants $499,658

Purchase of training packages and courses $18,009

Staff development and training—Public Service Commission $239,437—Public Service Commission Ottawa Ont $239,437.

Training of public servants—Other, including seminars $45,115

Tuition fees and costs of attending courses not elsewhere specified $197,097

Other Professional Services $1,944,022

E D P consultants $19,276

Management consultants, except Bureau of Management Consulting $424,431—DPA Consulting Ltd Charlottetown PEI $61,711, Peat Marwick & Assoc Ottawa Ont $63,396, A C S Associates Ottawa Ont $137,096, Kerry Management Services Ottawa Ont $60,892.

Management consulting services—Bureau of Management consulting, DSS Services $259,223—Bureau of Management Consultants Hull Que $259,223.

Professional services not elsewhere specified $1,241,092—ACS Associates Ottawa Ont $145,016, Federal Systems of Canada Ottawa Ont $171,284, Systemhouse Ltd Ottawa Ont $281,184.

Other Services $6,485,939

Contract administration—DSS (Supply) service charges $577,919—Supply and Services Canada Hull Que $577,919.

Contracted building cleaning $63,846

E D P services, and purchase of computer software, except those purchased from other departments or programs $3,095,026—Canada Systems Group $1,920,533, Systemhouse Ltd Ottawa Ont $69,524, Federal Systems of Canada Ottawa Ont $97,459, ACS Associates Ottawa Ont $59,150.

Hospitality $16,669

Laundry, dry cleaning, and related services $111,206

Membership fees $37,987

Non-professional personal service contracts, not elsewhere specified $553,819

Temporary help services $289,122—Office Overload Ottawa Ont $50,240.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters or publications) $1,740,345—Canadian Red Cross Toronto Ont $1,621,238.

WAR VETERANS ALLOWANCE BOARD PROGRAM $24,761

Legal Services $2,250

Training and Educational Services—Public Servants $13,880

Staff development and training—Public Service Commission $11,595

Training of public servants—Other, including seminars $330

VETERANS AFFAIRS—*Concluded*

Tuition fees and costs of attending courses not elsewhere specified $1,955

Other Professional Services $1,530

Professional services not elsewhere specified $1,530

Other Services $7,101

Contract administration—DSS (Supply) service charges $648

Hospitality $177

Membership fees $550

Temporary help services $5,726

PENSIONS PROGRAM $951,010

Health and Welfare Services $423,405

Physicians and surgeons $413,745

Other health services, not elsewhere specified $9,660

Training and Educational Services—Public Servants $25,872

Staff development and training—Public Service Commission $19,801

Training of public servants—Other, including seminars $851

Tuition fees and costs of attending courses not elsewhere specified $5,220

Other Professional Services $396,507

Management consultants, except Bureau of Management Consulting $10,000

Management consulting services—Bureau of Management Consulting, DSS (Services) $10,106

Professional services not elsewhere specified $376,401—Deer Lodge Centre Winnipeg Man $71,939.

Other Services $105,226

Contract administration—DSS (Supply) service charges $7,294

Hospitality $873

Laundry, dry cleaning, and related services $3,047

Membership fees $565

Non-professional personal service contracts, not elsewhere specified $2,500

Temporary help services $89,442—MacDonald and Brison Ottawa Ont $77,459.

Other business services not elsewhere specified, except those purchased from other government departments or programs (excluding any printed matters of publications) $1,505

BUREAU OF PENSIONS ADVOCATES PROGRAM $58,808

Health and Welfare Services $34,496

Physicians and surgeons $20

Other health services, not elsewhere specified $34,476

Training and Educational Services—Public Servants $4,503

Staff development and training—Public Service Commission $2,120

Tuition fees and costs of attending courses not elsewhere specified $2,383

Other Services $19,809

Contract administration — DSS (Supply) service charges $510

Hospitality $491

Membership fees $18,808

SECTION 32

1983-84
PUBLIC ACCOUNTS

Construction and Acquisition

CONTENTS

	Page
Construction and acquisition of land, buildings and works	32.2
Construction and acquisition of machinery and equipment ..	32.23
Payments of $5,000 or over for land and buildings	32.32

Construction and acquisition of land, buildings and works

This statement provides total current year's expenditure by program, with details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). In this statement:

- one asterisk (*) adjacent to amounts in the expenditures to date column indicates that amounts reported in previous year's Public Accounts have been amended in the current year;
- two asterisks (**) adjacent to name and location of contractor indicate the contracts that have been awarded through the Department of Public Works;
- three asterisks (***) adjacent to amounts in the amount of contract column indicate cost plus contracts; and
- an (/) adjacent to amounts in the expenditures to date column indicates the contracts completed in the current year.

A departmental summary of total current year's expenditure (standard object 08) is provided in the Introduction of this volume (Table 3).

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
AGRICULTURE $28,023,580				
Department $28,023,580				
ADMINISTRATION PROGRAM $747,368				
AGRI-FOOD DEVELOPMENT PROGRAM $23,814,083				
Bison Construction Limited Carman Man	Water treatment facilities Man	735,600		367,384*
Construction Paval Inc Montreal Que	Construction—Lab Que	9,550,963	5,903,383	6,211,643
Construction Renald Blais Sherbrooke Que	Construction—Barn Que	523,000	307,800	307,800
Construction Services Company Eston-Kindersley Sask	South Saskatchewan River booster station Sask	473,562	302,635	455,876
Delorme and Morin Architects Montreal Que	Construction—Research Centre Que	610,000	378,838	378,938
Dineen Construction Weyburn Sask	Water supply pumphouse Sask	712,687	16,161	691,383(/)
Double J Excavating Ltd Vernon BC**	Waterline replacement BC	298,352	298,352	298,352(/)
Doug Little Contracting Ltd Tisdale Sask	Water storage reservoir and pumphouse Sask	401,232	12,040	390,317*
ETS Towers Inc Neepawa Man	Elevator storage tank Man	674,869		354,685(/)
Fitzgerald and Snow Ltd Summerside PEI	Potato storage building PEI	507,000	82,190	82,190
K and B Construction Ltd Port Williams NS	Beef heifer complex NS	329,500	241,016	241,016
Keller Construction Ltd Edmonton Alta**	Meat processing plant Alta	2,484,885	664,618	2,484,865(/)
Lemoine and Assoc St-Hyacinthe Que**	Construction—Research Centre Que	2,230,000	209,249	209,249
Marquis et Frères Sherbrooke Que	Construction—Barn Que	581,800	371,491	371,491
Masotti Construction Co Windsor Ont	Construction of new service building Ont	304,395	304,395	304,395(/)
Nelson River Construction Ltd Humboldt Sask	Intake pumphouse Sask	284,420	225,563	279,193(/)
Neuls Construction Kipling Sask	Pumphouse and pipelines Sask	450,710	(100)	413,528(/)
Neuls Construction Melfort Sask	Water supply pumphouse Sask	575,069		569,724
NIS Contractors Ltd Weyburn Sask	Sewage effluent forcemains Sask	1,275,670	158,678	1,228,136(/)
Perfanick Bros Trucking and Supply Ltd Minnedosa Man	Sewage forcemain Man	365,656		323,003*(/)
Peter Leitch Construction Ltd Weyburn Sask	Main works Sask	3,270,450	696,400	3,223,817
Public Works Canada Toronto Ont	Purchase of land from Edwin Bruce Ont	307,966	307,966	307,966(/)
Rath Oledzki and Johnson Barristers and Solicitors in Trust for Saskatchewan Hereford Sales Co Ltd Regina Sask	Purchase of the Saskatchewan Hereford Centre Sask	580,000	580,000	580,000(/)
Tétreault Parent Languedoc Montreal Que	"Plans et devis" laboratory Que	1,575,000	108,832	806,273
AGRI-FOOD REGULATION AND INSPECTION PROGRAM $3,139,760				
David Boulva Cleeve Brodeur and Tanguay Montreal Que**	Construction and repairs "Patho Vet" Que	985,000	508,918	508,918
Hurst Construction Co Ltd Calgary Alta**	Lab services safety renovation Alta	500,263	477,360	536,260(/)
Jim Sylvester Enterprises Tecumseh Ont	Construction of quarantine facility Ont	312,404	182,102	182,102
CANADIAN GRAIN COMMISSION PROGRAM $322,369				
COMMUNICATIONS $1,406,807				
Department $1,406,807				
COMMUNICATIONS PROGRAM $1,406,807				
Calor Mechanical Contracting Limited Ottawa Ont**	New boiler installation Ont	337,192	330,449	337,192(/)
Construction Canco Inc Chomedey Laval Que**	Laval Research Center Que	288,801	288,801	288,801(/)
Rahm Construction Ltd Ottawa Ont**	Building 62, extension Ont	256,600	199,915	199,915

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
ENERGY, MINES AND RESOURCES $382,503				
Department $382,503				
MINERALS AND EARTH SCIENCES PROGRAM $382,503				
Elf Construction and Management Services Ottawa Ont **	Renovations to library Ont	314,925	79,570	79,570
Rahm Construction Ltd Ottawa Ont**	Renovations to geochronology lab Ont	411,900	125,948	125,948
Schendel Plumbing and Heating Ltd Winterburn Alta**	Retrofit of coal plants Alta	266,635	131,925	131,925
ENVIRONMENT $62,698,174				
ENVIRONMENTAL SERVICES PROGRAM $9,214,242				
Blunden Construction Ltd Halifax NS**	Design and construction of life support system NS	493,546		493,546*(/)
101430 Canada Incorporated Westmount Que**	Installation of supporting systems to support the cray computer—Electrical and mechanical upgrades Que	636,158	636,158	636,158(/)
101430 Canada Incorporated Westmount Que**	Computer installation Que	1,127,201	1,127,201	1,127,201(/)
Dawn Enterprises Ltd Thornhill Ont**	Radar research facility construction Ont	506,445	445,552	445,552
Department of Public Works Ontario Region Toronto Ont**	Construction of new weather radar site Ont	744,800	718,254	718,254(/)
Enterprise Electronics Corp Enterprise Alabama USA	Construction of works in support of weather radar installation Ont	695,891	596,550	596,550(/)
Farmer Construction Ltd Victoria BC**	Pacific Forest Research Centre BC	958,917	851,353	851,353
R Grenier Inc St Methode de Frontenac Que**	Renovations and construction of nordic houses Que	653,787		653,787(/)
Multi Ventures Ltd Tracy NB**	Fire vehicle services and repairs to garage NB	344,969		344,969*(/)
Samson Construction (1972) Ltd Sault Ste Marie Ont**	Addition to Great Lakes Forest Research Centre Ont	1,008,596	1,008,596	1,008,596
PARKS CANADA PROGRAM $53,483,932				
A S L Paving Ltd Saskatoon Sask**	Asphalt paving Sask	528,315	528,315	528,315(/)
A S L Paving Ltd Saskatoon Sask**	Asphalt paving Sask	637,055	637,055	637,055(/)
Act Contracting Ltd Vernon BC**	Lake Louise development Alta	587,422	207,625	587,422*(/)
Adam's Aggregates Ltd Gander Nfld**	Highway reconstruction Nfld	1,139,650	178,045	1,139,650*(/)
Argus Installations Ltd Vancouver BC	Construction of sewage treatment plant Alta	3,868,245	709,890	3,867,245*
Binder Construction Ltd Edmonton Alta**	Interpretive Centre Alta	323,938	323,310	323,310
Bishop Marine Construction Ltd Gananoque Ont**	Maintenance dredging Ont	477,000		169,017*(/)
Bouchard et Blanchette Marine Ltd Sept Iles Que**	Repairs to wharf Que	265,549	265,549	265,549
Braniff Construction Ltd Kelowna BC	Rogers Pass Centre summit development BC	1,331,414		1,331,414(/)
Burnco Rock Products Ltd Calgary Alta**	Gravel for Upper Lake Louise parking lot Alta	341,470	292,040	341,470(/)
Celeb Construction Ltee Candiac Que	Restoration of Sir Georges Etienne Cartier residence Que	1,110,204	384,627	384,627
Central Okanagan Contracting Ltd Calgary Alta	Sewer repairs from upper to lower Lake Louise Alta	306,548	126,664	306,548*(/)
Chaytor Engineering & Construction Ltd Corner Brook Nfld	Construction of trades shop building Nfld	260,479		260,111(/)
Colin R MacDonald Antigonish NS**	Highway reconstruction NS	2,567,095	1,443,846	2,541,526*
Collier Pavey Construction Canmore Alta	Construction of three toilet buildings Alta	378,034	74,792	378,034*
Consultants B P R Quebec City Que	Supervision of work for structure stabilization Que	271,137	126,665	271,137*(/)
Construction B S L Inc Charlesbourg Que	Structural repairs to drainage lines 33 to 44 Que	428,476	700	428,476*(/)
Construction Maurice Desrosiers Inc Rimouski Que	Construction of a welcome and interpretation centre Que	1,593,342	288,565	288,565
Corporation Immobiliere Dallaire & Freres Inc Les Saules Que	Structure stabilization at Fort St-Louis Que	2,987,884	1,541,215	2,984,284*
Debsco Construction & Development Ltd Edmonton Alta	Reconstruction of Bow Valley Parkway Alta	1,524,358		1,607,884*(/)
De Foy Construction Inc Quebec Que	Construction at Haut Fourneau Que	2,400,624	2,340,124	2,340,124
Deschenes Structures Ottawa Ont	Repair weir, Rideau Canal Ont	402,646	26,554	402,646*(/)
Dexter's Construction Co Ltd Bedford NS**	Upgrading highway Nfld	5,270,567	2,900,591	5,202,004*
Duntri Construction Oshawa Ont	Lock, dam and weir reconstruction Ont	1,097,030	127,573	1,097,030*(/)
Eastern Road Builders Ltd Clarenville Nfld	Golf course construction Nfld	1,302,720	264,103	1,302,720*(/)
Ed Penner Construction Ltd Kolas Man	Construction of shower building and kitchen shelter Man	413,900	413,900	413,900
Emmons & Mitchell Construction Ltd Kingston Ont	Construction of new building and restoration of three historic buildings Ont	631,615	30,266	631,015*(/)
Far North Construction Co Ltd Brampton Ont	Construction of Pukaskwa administration and maintenance building Ont	1,493,710	66,678	1,493,710*(/)
Fenka Construction Ltd Airdrie Alta	Construction of 12 units for staff housing Alta	938,617	143,000	143,000
G Beaudet Cie Ltee Warwick Que	Restore the exterior building and equipment Que	1,739,245	1,584,916	1,584,916
Gauthier Guité Roy Quebec Que	Design and supervision of the construction at Haut Fourneau Que	329,900	100,900	324,900*
Gillett Construction Ltd Calgary Alta	Compound renovations Alta	1,969,338	912,022	1,969,338*
Gillett Construction Ltd Calgary Alta	Vehicle repair shop addition and renovations BC	941,888	938,888	938,888
Gillett Construction Ltd Calgary Alta	Construction of reservoir water improvements Alta	1,846,750	1,419,231	1,419,231
Gord-Don Trucking Ltd Port Hardy BC**	J Fiddle River redevelopment Alta	339,130	338,425	338,425
HE Carson & Sons Ltd Moncton NB**	Upgrading highway NB	1,369,341	4,323	1,369,341(/)
Holche Foundations Cold Lake Alta	Water supply improvements Alta	374,963	336,414	374,963*(/)
Ken Beatty Construction Ltd Erickson Man**	Upgrade base and surface treatment of roads Man	316,945	215,200	215,200

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
Ken Cook Ltd Dugald Man**	Grading and base course Man	1,538,784		1,538,784*(✓)
KER Pipeline Ltd Calgary Alta	Water improvements Alta	864,020	606,561	606,561
Kirsch Construction Ltd Middle Lake Sask	Asphalt paving highway 263 Sask	894,023		894,023*(✓)
Lahrmann Construction Ltd Calgary Alta**	Bow Valley Parkway construction Alta	580,983	497,850	580,983(✓)
Les Entrepreneurs Dapac Ltee Boucherville Que**	Harbour repairs Que	761,979	55,511	761,797*(✓)
Lionel Maldemay et Fils Ltee Quebec Que	Construction of an interpretation centre and kitchen shelters Que	657,034		657,034(✓)
LJ Fortin Construction Ltd Kapuskasing Ont**	Pukaskwa utilities installation Ont	1,663,700	659,014	1,532,532*
Lucien Desranleau Inc Iberville Que	Restoration of Fort Chambly Que	2,708,038	13,057	2,708,038*(✓)
Lundrigan's Group Corner Brook Nfld**	Highway reconstruction Nfld	4,855,047	2,724,670	4,855,047*(✓)
Lundrigan's Ltd Corner Brook Nfld	Construction of Visitor Reception Centre Nfld	1,740,088	305,811	1,739,580*
Max Helmer Construction Ltd Radium Hot Springs BC**	Rogers Pass summit repairs BC	509,716	509,716	509,716(✓)
M&M Construction Ltd Edmonton Alta	Construction of food concession building Alta	317,301	226,294	226,294
Mutual Electric Co Ltd Sault Ste Marie Ont	Installation of new sub-station and electrical systems Ont	367,555	332,195	332,195
Newklas Construction Canada Ltd Calgary Alta	Construction of washroom facilities and parking lot Alta	347,977	82,317	347,009*
Newklas Construction Canada Ltd Calgary Alta	Construction of Meitte Hot Pool Alta	1,450,473	311,388	311,388
Nova Construction Co Ltd Antigonish NS**	Highway reconstruction Nfld	4,336,061	822,458	4,215,794*
Nu-Trend Construction Ltd Revelstoke BC	Construction of observatory and garage BC	400,968	14,968	400,968*(✓)
PCL Construction Ltd Calgary Alta	Pool redevelopment—Cave and basin Alta	4,262,422	3,824,168	4,105,918*
PCL Construction Ltd Regina Sask**	Waskesiu River Bridge repairs Sask	472,209	300,439	472,209*(✓)
Paul Morksy Ltd Virden Man**	Reconstruct grading and base Man	1,538,722	375	1,538,722
Pavage Beau-Bassin Inc New Richmond Que	Structural repairs to an interpretation centre Que	257,003	256,569	256,569
Pennecon Ltd Conception Bay Nfld**	Highway paving Nfld	676,495	676,495	676,495(✓)
Pitts Engineering Construction Division of Banister Continental Ltd Edmonton Alta	Construction of detour and of two lane temporary bridge BC	278,402***	278,402	278,402(✓)
P Morsky Ltd Virden Man	Grading and base course Man	1,538,722	406	1,538,722
Potts Construction Co Shellbrook Sask**	Grading of Waskesiu By-Pass Sask	1,257,623	57,020	1,257,623*(✓)
Ramsay Construction Ltd Regina Sask**	Aggregate crush and stockpile Sask	270,500		270,500*(✓)
Reid Engineering & Construction Co Ltd Mount Pearl Nfld	Construction of Visitor Services Building Nfld	268,980	23,541	268,980*(✓)
Robert Jennings Construction Ltd Nepean Ont	Reconstruction of lock 18 Ont	516,550	43,759	516,550*(✓)
Ron Engineering and Construction (Eastern) Ltd Ottawa Ont	Reconstruction of Ottawa locks 1-3 Ont	8,277,115	4,799,736	7,885,358*
Rosendale Construction Ltd Gander Nfld	Highway reconstruction Nfld	344,250	344,250	344,250(✓)
Skifton Construction Ltd Prince Albert Sask	Construction of washroom and shower buildings Sask	425,930		424,610*
Terr-Con Construction Ltd Calgary Alta	Construction of waste water treatment plant BC	590,023	17,808	590,023*(✓)
The George Campbell Co Ltd Fort Erie Ont**	Construction of Pukaskwa Park entrance road Ont	397,004		397,004(✓)
Twin Cities Paving Winnipeg Man**	Paving Riding Mountain National Park parkway and boat cove road Man	1,540,200	1,559,031	1,485,289
Volker Stevin Contracting Ltd Calgary Alta	Parking lot and associated roadway repairs, cave and basin Alta	859,041	855,368	855,368*
WA Stephenson Construction (Western) Ltd Calgary Alta	Water supply improvements Alta	316,325	21,325	316,325*(✓)
WD Laflamme Ltd Ottawa Ont	Reconstruct Davis lock Ont	1,926,596	104,012	1,926,596*(✓)
WD Laflamme Ltd Ottawa Ont	Retaining wall reconstruction Ont	846,540	840,800	840,800
WD Laflamme Ltd Ottawa Ont	Wall reconstruction and repairs Ont	250,630	223,100	223,100
WF Botkin Construction Regina Sask	Resurfacing asphalt aggregate crushing and stockpiling Sask	286,998		286,998*(✓)
EXTERNAL AFFAIRS $19,387,820				
Department $19,387,820				
CANADIAN INTERESTS ABROAD PROGRAM $19,387,820				
Diplomatic Corps Services Bureau Moscow USSR	Acquisition of land for Embassy Complex Moscow USSR	1,201,770		729,306
Dubois Plub & Associates Toronto Ont	Design and construction of Embassy Complex Peking P R C	2,022,334	164,828	1,260,704*
Arthur Erickson Architects Toronto Ont	Design and construction of Embassy Complex Washington D C	3,750,000	292,767	292,767
Fiset Miller Vinois Architects Montreal Que	Renovation to Chancery Paris France	1,370,000	112,931	1,151,354
Hanscomb Consultants Toronto Ont	Design and construction of Diplomatic Complex Lagos Nigeria	462,000	69,187	69,187
Hanscomb Consultants Toronto Ont	Cost and energy planning Embassy Complex Washington USA	376,000	59,600	59,600
Hunter & Partners London UK	Chancery renovations (MacDonald House) London England	675,000	98,566	98,566
Laing Wimpey Alireza Ltd Riyadh Saudi Arabia	Chancery construction Riyadh Saudi Arabia	21,310,000	5,854,318	5,854,318
Neish Owen Roland & Roy Toronto Ont	Chancery construction Lagos Nigeria	1,250,000	292,988	292,988
Ouellet & Reeves Architects Montreal Que	Chancery construction Belgrade Yugoslavia	830,000	192,225	883,434
Sankey Partnership Architects Toronto Ont	Design and construction Diplomatic Complex Riyadh Saudi Arabia	3,468,000	786,305	2,614,091
The Building Organization R A D Belgrade Yugoslavia	Chancery construction Belgrade Yugoslavia	6,763,942	1,548,819	5,042,462

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
FISHERIES AND OCEANS $97,534,745				
Department $97,534,745				
ABCO Supply Winnipeg Man**	Solar installation, main hatchery Man	356,820	15,077	356,820(✓)
A&B Dredging Ltd St John's Nfld**	Codroy breakwater Nfld	369,822	204,725	369,822*(✓)
Acadian Construction Ltd Notre Dame d'Acadie Moncton NB**	Interim accommodation NB	269,073	94,073	269,073*(✓)
Acadian Dredging Ltd Cocagne NB**	Dredging NB	355,628	290,108	290,108*
Acadian Dredging Ltd Cocagne NB**	Dredging NB	402,000		328,605
Adera Construction Inc Cap-aux-Meules Que**	Harbour improvements Que	346,416	200,216	346,416*
Alnor Earthmoving Ltd Oshawa Ont**	East breakwater construction Ont	1,212,941	1,212,941	1,212,941
Arrow Building Corporation Dartmouth NS**	BIO—Upgrade fire protection system NS	620,465	424,440	424,440
Avalon Construction & Eng Ltd St John's Nfld**	Breakwater Nfld	347,000	92,162	92,162
Avalon Construction & Eng Ltd St John's Nfld**	Wharf extension Nfld	1,129,078	672,942	672,942
Avalon Construction & Eng Ltd St John's Nfld**	Breakwater repairs and improvements Nfld	788,123	131,021	131,021
Avalon Construction & Eng Ltd St John's Nfld**	Breakwater Nfld	467,127	467,127	467,127(✓)
BC Forest Products Vancouver BC**	Acquisition of land for hatchery site BC	262,856	262,856	262,856(✓)
Beaver Marine Construction Halifax NS**	North breakwater reconstruction NS	903,585	629,486	629,486
Beaver Marine Construction Halifax NS**	Wharf extension NS	1,252,400	440,525	440,525
Beaver Marine Construction Halifax NS**	Harbour improvements—Breakwater NS	351,170	351,170	351,170(✓)
Beaver Marine Construction Halifax NS**	Marginal wharf NS	903,670	277,320	277,320
Bermingham Construction Limited Hamilton Ont**	Breakwater construction Ont	367,429	94,216	367,429*
Gerald Best Excavating Ltd Lansdowne Ont**	Dredging and containment area Ont	396,879	346,203	346,203
Louis W Bray Construction Ltd St Andrews Ont**	Excavation harbour development Ont	543,469	512,823	512,823
L Breau & Sons Neguac NB**	New west breakwater NB	1,013,482	1,013,482	1,013,482(✓)
Bridger Construction & Eng Co Ltd Foxtrap Nfld**	Wharf reconstruction Nfld	260,753	170,681	170,681
Réal Caissy Inc Maria Que**	Construction of wharf Que	278,659	180,703	278,659*(✓)
Réal Caissy Inc Maria Que**	Construction of a wharf and breakwater Que	603,691	603,691	603,691(✓)
Réal Caissy Inc Nouvelle Que**	Reconstruct wharf Que	476,171	338,007	338,007
Canadian Dredge & Dock Co Ltd Toronto Ont**	Entrance improvements Ont	424,495	329,546	329,546
Construction Canamont Inc Montreal Que**	Construction of wharf and launcher Que	288,016	15,217	288,016*(✓)
Cartier McNamara Corp Whitby Ont**	Dredging east channel NB	784,800	207,787	207,787
CCM Construction (Nfld) Ltd St John's Nfld**	Breakwater, wharf extension Nfld	607,680	313,584	313,584
CCM Construction (Nfld) Ltd St John's Nfld**	Wharf extension Nfld	375,423	200,239	200,239
CCM Construction (Nfld) Ltd St John's Nfld**	Breakwater repairs Nfld	603,315	603,315	603,315(✓)
Central Canadian Structures Ltd Fort Whyte Man**	Storage building, solar portion, freshwater institute Man	327,026	327,026	327,026
Bay Chaleur Construction (1981) Ltd Shippegan NB**	Brook diversion NB	352,734	332,206	332,206
Julien Chicoine Ltee Grande-Vallee Cte Gaspe Que**	Breakwater construction Que	1,298,929	343,020	343,020
M Clement Crane & Dragline Ltd Creston BC**	Breakwater renewal BC	282,393	282,393	282,393(✓)
JD Coad Construction Co Ltd Trenton Ont**	Prince Edward-Hastings pier building and services—Construction Ont	522,669	311,699	311,699
B&M Comeau Construction Ltd Digby Co NS**	Marginal wharf NS	432,231	292,011	292,011
GW Carlson Construction Ltd Nanaimo BC**	Construction of Kitimat River hatchery, river intake, rearing ponds and fishway BC	1,971,645	157,061	1,938,087(✓)
GW Carlson Construction Ltd Nanaimo BC**	Construction of Kitimat River hatchery, aeration tower and well pump stations BC	1,556,770	654,044	1,456,065(✓)
Comeau & Savoie Ltd Caraquet NB**	Breakwater NB	301,144	301,144	301,144(✓)
Curran & Briggs Ltd Summerside PEI**	Wharf reconstruction PEI	467,377	92,928	92,289
Curran & Briggs Ltd Summerside PEI**	Boat harbour enlargement PEI	337,750	29,667	29,667
Dave's Plumbing and Heating Ltd Terrace BC	Warm water recovery for Kitimat River hatchery	374,055	122,806	398,388(✓)
DDS Salvage & Ship Repairs Inc Thunder Bay Ont**	Commercial fishing facility Ont	261,113	261,113	261,113
Dean Construction Co Ltd Tecumseh Ont**	Marina dredging Ont	309,920	121,680	121,680
Construction Jean et Robert Ltee Gascons Que**	Harbour improvements Que	587,062	490,600	490,600
Construction Jean et Robert Ltee Gascons Que**	Harbour improvements Que	629,716	125,506	629,716*(✓)
Construction Lang Ltee Sept-Îles Que**	Drilling and wharf reconstruction Que	1,535,145		1,535,145*(✓)
Dillingham Corporation Canada Ltd North Vancouver BC**	Boat harbour expansion dredging BC	459,767		459,767(✓)
Dillingham Construction Ltd North Vancouver BC**	Harbour improvements BC	667,376	659,180	659,180(✓)
Dorset Construction Ltd Corner Brook Nfld**	Breakwater Nfld	781,984	259,850	259,850
R A Douglas New Glasgow NS**	Wharf reconstruction NS	320,617	196,802	196,802
Charles Duranceau Ltee Montreal Que**	Repairs to the wharf and access road Que	265,314	265,314	265,314
Eco Zone Engineering Ltd St John's Nfld**	Deepwater wharf extension Nfld	301,477	152,446	301,477(✓)
John Entwistle Construction Ltd Cornwall Ont**	Berthing structures Ont	513,903	104,635	104,635
Fraser River Piledriving Co Ltd New Westminster BC**	Pier construction—Structural BC	319,026	222,798	319,026*
Fraser River Piledriving Co Ltd New Westminster BC**	Dredging BC	252,095		252,095(✓)
Fraser River Piledriving Co Ltd New Westminster BC**	Dredging BC	568,943	562,143	562,143(✓)
Gaffney Quebec Ltd Stratford Ont**	Harbour development Ont	2,031,349	1,665,024	1,665,024
Gely Construction Inc Ste-Foy Que**	Harbour improvement Que	571,200	307,625	307,625
Gely Construction Inc Ste-Foy Que**	Harbour protection "(dolosses)" Que	836,700	441,271	441,271
Gely Construction Inc Ste-Foy Que**	Construction of a sheet-pile wall Que	1,668,397		1,668,397(✓)
Gely Construction Inc Ste-Foy Que**	Channel construction Que	865,600	535,000	535,000
Gentra Construction Inc Quebec Que**	Breakwater construction Que	838,146	568,058	568,058
Les Fondations Geodex Inc Pointe Claire Que**	Harbour repairs Que	498,321	136,028	136,028

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
L & J Gillespie Structures Armdale NS**	All-weather harbour NS	277,699	277,699	277,699(/)
Gid Sacrey Ltd Mount Pearl Nfld**	Reconstruct community stage wharf Nfld	337,825	116,487	116,487
Gid Sacrey Ltd Mount Pearl Nfld**	Fishermen's service centre Nfld	285,335	285,335	285,335(/)
Gid Sacrey Ltd Mount Pearl Nfld**	Wharf extension Nfld	362,435	199,600	362,435*(/)
Gionet Construction Ltd Caraquet NB**	Paving NB	266,688	226,735	266,688*(/)
G N R P J Construction Ltd Grande-Riviere Que**	Protection dike Que	377,445	377,445	377,445(/)
Greyleith Engineering & Construction Ltd Ottawa Ont**	Floating structures harbour development Ont	440,620	64,568	64,568
Harbour Development Ltd Dartmouth NS**	Harbour improvements—Dredging NS	332,151	32,151	332,151(/)
Harbour Development Ltd Dartmouth NS**	Dredging, harbour improvement NS	721,750	721,750	721,750(/)
Hayes Paving Company Ltd Crapaud PEI**	Harbour reconstruction and expansion PEI	457,453		
Hayes Paving Company Ltd Crapaud PEI**	Development PEI	277,501	157,580	157,580(/)
Hillcrest Construction Brockville Ont**	Wharf construction, harbour modifications Ont	497,806	336,308	336,308
Hillcrest Construction Brockville Ont**	Dredge marina basin and access channel Ont	272,851		272,851(/)
Hunts Construction Bell Island Nfld**	Wharf and slipway Nfld	303,906	161,006	303,906*(/)
Hynes Construction Ltd Dunville PB Nfld**	Breakwater wharf extension Nfld	393,273	240,907	240,907
J M C Construction Ltd Prince Rupert BC	Construction of Kitimat River hatchery, hot water supply pipeline BC	254,588	10,595	265,183
Egide Jean Inc Rimouski Que**	South jetty construction Que	771,376	536,051	536,051
Kesmark Marine Whitby Ont**	Dredging and mattress NS	631,765	631,765	631,765(/)
E C King Contracting Owen Sound Ont**	Breakwater construction Ont	536,883	534,844	534,844
Landry Construction Inc Natashquan Que**	Construction of fishermen's wharf Que	419,410	350,542	350,542
Landry et Sexton Inc Nouvelle Que**	Wharf repairs, harbour improvements Que	959,822	629,281	629,281
The Lundrigan Group Ltd Corner Brook Nfld**	Breakwater reconstruction Nfld	1,295,151	327,127	327,127
The Lundrigan Group Ltd Corner Brook Nfld**	Wharf reconstruction Nfld	277,700	208,197	208,197
Marine Construction Ltd St John's Nfld**	Harbour entrance improvement (dredging) Nfld	287,313	175,984	175,984
Maritime Dredging Co Ltd Charlottetown PEI**	Reconstruction—East breakwater and bridge PEI	764,294	401,002	401,002
A B McLean Ltd Sault Ste Marie Ont**	Dredging marina basin Ont	302,180	200,119	200,119
Modern Paving Ltd Goulds Nfld**	Wharf extension Nfld	1,152,580	232,369	232,369
Morrison & McRae (1979) Ltd St Eleanors PEI**	Wharf reconstruction /landing construction PEI	267,536	141,292	141,292
Morrison & McRae (1979) Ltd St Eleanors PEI**	North breakwater reconstruction PEI	699,296		
Morrison & MacRae Ltd St Eleanors PEI**	Breakwater construction PEI	321,644	48,742	321,644(/)
Morrison & MacRae Ltd St Eleanors PEI**	Breakwater construction PEI	338,889	142,530	338,889(/)
The Ontario Construction Co Ltd Niagara on the Lake Ont**	Entrance improvements Ont	484,714	463,723	463,723
Construction A Parisee Inc Sept-Iles Que**	Construction of fishermen's wharf Que	341,175	296,075	296,075
J P Pierman Sault Ste Marie Ont**	SRCPP harbour development—Construction Ont	365,598	365,598	365,598
Pile Foundations (BC) Ltd Surrey BC**	Harbour development BC	1,914,072	1,666,551	1,666,551
Pinsent Construction Co Ltd Stephenville Nfld**	Longliner wharf Nfld	279,062	87,360	87,360
Pitts Atlantic Const Ltd St John's Nfld**	Channel dredging Nfld	482,872	482,872	482,872(/)
Port Construction Ltd Dartmouth NS**	Breakwater NB	1,566,500	785,890	785,890
Construction et Pavage Portneuf Inc St-Marc des Carrieres Que**	Completion of sheet pile wharf Que	712,320	202,458	202,458
Construction et Pavage Portneuf Inc St-Marc des Carrieres Que**	Breakwater construction Que	333,222	333,222	333,222(/)
Precision Builders (Windsor) Ltd Windsor Ont**	Marina development Ont	905,117	821,665	821,665
Seaward Construction Ltd Surrey BC**	Construction of Kitimat hatchery BC	1,605,781		1,605,781(/)
Stanley Reid Construction Port Hillford NS**	Wharf reconstruction NS	338,430	176,898	338,430*(/)
Stanley Reid Const Ltd Sherbrooke NS**	Wharf extension NS	475,833	234,013	234,013
RHM Contractors Summerside PEI**	Harbour reconstruction and development PEI	283,994	113,718	113,718
G L Robbins Construction Courtright Ont**	Dredging and berm construction Ont	295,646	50,174	295,646(/)
D Robinson Contracting Ltd Nanaimo BC**	Rebuilding existing float BC	872,000		
S A F Construction Inc St-Henri Que**	Harbour improvements Que	1,214,966	1,063,391	1,063,391
Sceptre-Riedel-Dawson Constructors Richmond BC**	Breakwater and dredging BC	613,872	613,872	613,872
Short's Construction Ltd St John's Nfld**	Marginal wharf and wharf extension Nfld	578,384		
Simard et Beaudry Inc Montreal Que**	Breakwater construction Que	1,080,000	234,750	234,750
Sintra Inc Montreal Que**	Harbour improvements Que	4,786,550	1,037,016	1,037,016
Lloyd G Smith Mabou NS**	Wharf extension NS	639,015	93,947	93,947
Les Entreprises Rene Soucy Inc Pointe-au-Pere Que**	Breakwater construction Que	349,876	136,363	176,336*
Stephens and Rankin Inc St Catharines Ont**	Harbour repairs Ont	709,304	690,904	690,904
Sub-Services Penetanguishene Ont**	Breakwater repairs and dredging Ont	244,233		244,233*(/)
Tidewater Construction Lower Sackville NS**	Wharf extension, harbour improvements NS	1,851,810	396,000	396,000
Tidewater Construction Lower Sackville NS**	Breakwater NS	1,234,840	835,819	835,819
Verreault Navigation Inc Les Mechins Que**	Class B dredging NB	290,400	290,400	290,400(/)
Lemay Vican Inc Victoriaville Que**	Harbour improvements Que	2,493,701		
Voyageurs Marine Coast Co Ltd Pointe Claire Que**	Class A dredging Que	373,700	363,700	363,700*(/)
Waterworks Construction Ltd Halifax NS**	Wharf reconstruction NS	556,151	556,151	556,151
Waterworks Construction Ltd Halifax NS**	New wharf NS	508,268	166,850	508,268*(/)
Wat-Lan Construction Ltd Charlottetown Nfld**	Wharf extension Nfld	262,415	258,207	258,207
Wat-Lan Construction Ltd Charlottetown Nfld**	Wharf reconstruction Nfld	273,528	57,415	273,528*(/)
Webb & Trace Ltd Victoria BC**	Renew floats	914,760	788,350	788,350
Western Caissons (Quebec) Ltee Laval Que**	Fishermen's wharf	795,317		795,317(/)
Woodlawn Construction Dartmouth NS**	Harbour improvement and wharf construction NS	2,511,388	1,443,592	1,443,592
Woodlawn Construction Dartmouth NS**	Wharf extension NS	444,464	82,473	82,473
Zagreb Construction Ltd Coquitlam BC**	Construction of inch hatchery	406,398		406,398(/)
Zutphen Brothers Construction Ltd Port Hood NS**	Wharf reconstruction NS	2,877,537	2,118,789	2,118,789
Zutphen Brothers Construction Ltd Port Hood NS**	Rubble mound breakwater	2,068,800	29,759	29,759

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $68,979,174				
Department $68,979,174				
INDIAN AND INUIT AFFAIRS PROGRAM $48,509,302				
Alain Blackburn Construction Inc Ste-Foy Que**	Construction of a power-station Que	822,942	822,942	822,942
Alberco Construction Ltd St Albert Alta	Water reservoir and pumping station Alta	336,780	71,470	336,780*(✓)
Argo Industries Ltd Kamloops BC	Construction of sanitary sewer system BC	732,211	730,970	730,970
Asphalt Desjardins Inc Ste-Therese Que	Middle road coating Que	357,320	357,320	357,320(✓)
Bachand Construction Ltd Kamloops BC	Construction of domestic water system BC	378,841	378,841	378,841(✓)
Borland Construction Ltd Winnipeg Man	Townsite roads construction Man	360,365	215,605	215,605
Camarda Construction Ltd Toronto Ont**	Construction of school and septic system Ont	561,981	1,986	561,981(✓)
Cecchelto and Sons Ltd Sudbury Ont**	Construction of sewage treatment plant Ont	694,913	694,913	694,913
Craftex Construction Lloydminster Alta	Wash house, laundromat and water treatment facility Alta	478,131	186,642	477,975(✓)
Dennis Robinson Ltd Fort Frances Ont	Construction of roads, water supply and sewage systems Ont	480,840	480,840	480,840(✓)
Don Sherk Construction Penetanguishene Ont	Construction of 2 classroom school Ont	674,407	52,137	669,719*(✓)
Don Sherk Construction Penetanguishene Ont	Construction of 2 classroom school plus ancillary rooms Ont	526,581	153,926	526,581*(✓)
Don Sherk Construction Penetanguishene Ont	Construction of 2 classroom school plus ancillary rooms and separate teacherage Ont	837,717	81,038	837,717*(✓)
Edvan Construction Ltd Prince Rupert BC	Construction of residential subdivision BC	260,150	260,150	260,150
Fincan Construction Sault Ste Marie Ont**	Construction of school and septic system Ont	309,407	309,407	309,407
G Dayley Trucking Ltd Port Hardy BC	Construction of domestic water system BC	339,842	339,842	339,842(✓)
Hancon Construction Porcupine Ont	Construction of a school Ont	201,137***	37,789	201,137*(✓)
H E Carson and Sons Ltd Moncton NB**	Upgrading Highway 117 NB	1,369,341	4,324	1,369,341(✓)
J R Edgett Excavating Ltd Comox BC	Construction of subdivision services BC	383,372	383,372	383,372*(✓)
Klug Construction Ltd Winnipeg Man	Construction of a school Man	414,542	27,442	414,542*(✓)
L and A Equipment Ltd Garibaldi Highlands BC	Construction of roads and reservoir BC	269,986	269,986	269,986(✓)
La Compagnie de Construction Gaston Picard Inc St-Rédempteur Que**	Extension of school Que	597,935	338,334	597,935*(✓)
L V J Construction Ltd Sardis BC	Construction of roads, water supply and distribution system BC	582,761	126,189	582,761*(✓)
Lake Mechanical Systems Corporation Burnaby BC**	Construction of Klappan Indian school BC	380,435	380,435	380,435
Le Brun Construction Ltd Thunder Bay Ont	Construction of sanitary sewers Ont	592,040	255,564	592,040*(✓)
Les Entreprises G et G Fleury Inc Lac St-Jean Que	Reconstruction of the grid Que	337,273	337,273	337,273(✓)
Les Entreprises Goulet Ltee La Tuque Que	Road system and drain-pipe Que	300,357	300,357	300,357(✓)
Les Entreprises SPEC Inc Montreal Que**	Reconstruction of 4 classrooms and gymnasium repair Que	1,184,700	831,525	1,183,100*
Lindstrom and Neilson Ltd Kenora Ont	Construction of four unit teacherage, sewage lift station, sewage forcemain, water and sewer connections for teacherage Ont	413,826	413,826	413,826(✓)
Manitoba Hydro Winnipeg Man	Extend power line Man	9,011,542	2,133,319	3,228,085*
Miracon Ltd Newcastle NB**	Construction of a school NB	2,514,840	2,514,840	2,514,840
Norcan Construction Ltd Prince George BC**	Construction of Tache School and Residence BC	1,858,739	464,578	1,858,739*(✓)
North Star Plumbing Kirkland Lake Ont	Electrical and mechanical installation Ont	61,081***		54,484*(✓)
Oord's Construction Ltd Agassiz BC**	Construction of Fort Ware School addition and teacherage BC	1,712,512	1,712,512	1,712,512
Pand J Gelinas Enterprise Inc Kapuskasing Ont	Renovations to 11 staff houses Ont	264,412	264,412	264,412(✓)
Public Works Department Vancouver BC**	Construction of Klappan School BC	380,000	379,966	379,966(✓)
Ras Dam Construction Ltd Edmonton Alta	Water distribution system and reinforced concrete reservoir Alta	440,814	436,623	436,623(✓)
Ring Contracting Ltd Qualicum Beach BC	Construction of water and sewer system BC	365,484	365,484	365,484(✓)
River North Construction Ltd Prince Albert Sask	Construction of elementary school Sask	342,668		
Stimson Contracting Ltd Hyde Park Ont	Remedial work, Sandy Lake School Ont	458,757	314,219	314,219
Strukphex Inc Dorval Que**	Purification mill Que	474,317	134,317	474,317*
Sunny Corner Mechanical Ltd Newcastle NB**	Construction of school NB	978,850	666,109	971,109*
Taché Construction Ltee St-Nazaire Lac St-Jean Que	Construction of water treatment plant Que	388,705	366,967	366,967
Taubensee Construction Winnipeg Man	Construction of school complex and upgrade sewer and water services Man	5,174,798	3,745,785	4,719,932*
Vanderspoel Construction Ltd Gibbons Alta	Assumption water supply system, water treatment plant and Sousa Creek intake Alta	317,857	317,857	317,857(✓)
Vanderspoel Construction Ltd Gibbons Alta	Water treatment plant and truck filling station Alta	393,660	337,210	337,210
Wildwood Estates Ltd Thunder Bay Ont	Construction of 8 housing units on north side of East Bay Road Ont	359,059	359,059	359,059(✓)
Wildwood Estates Ltd Thunder Bay Ont	Construction of 8 housing units on south side of East Bay Road Ont	323,141	323,141	323,141(✓)
NORTHERN AFFAIRS PROGRAM $20,469,872				
Beaver Enterprises Construction Ltd Fort Liard NWT**	Highway km 107.7 to 254.5 NWT	477,306	250,306	477,306*(✓)
Bomac Construction Ltd Saskatoon Sask**	Water and sewer Sask	1,777,864	1,777,724	1,777,724
Dawson Construction Ltd Whitehorse YT	Reconstruction of Highway km 132 to 146 YT	1,374,447	1,374,447	1,374,447(✓)
Dawson Construction Ltd Whitehorse YT	Reconstruction of Highway km 80 to 126 YT	4,991,438	568,721	568,721
E Lobe Construction Ltd Whitehorse YT**	Highway km 221, 224, 237, 241 YT	1,023,059	773,434	1,023,059*(✓)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
Eastbrook Sand and Gravel Edmonton Alta	Reconstruction and paving of Highway km 0 to 15 Alta	1,712,852	1,511,872	1,511,872
General Enterprises Construction Ltd Whitehorse YT**	Crushing, subgrade, reconditioning and gravel surfacing of Highway km 34.1 to 108.3 YT	849,899	466,461	836,620*
General Enterprises Construction Ltd Whitehorse YT**	Gravel crushing and stock piling of Highway km 155.4, 188.1 and 208.3 NWT	436,569	1,535	436,569*(/)
General Enterprises Construction Ltd Whitehorse YT**	Gravel crushing and stockpiling of Highway km 521.2 YT	428,000	370,450	370,450
General Enterprises Construction Ltd Whitehorse YT	Highway at Dozer YT	335,300	328,953	328,953(/)
Hector Lang Construction Ltd Whitehorse YT**	Construction of Hyland bridge YT	968,664	123,184	968,664*(/)
J C Wilson Construction Ltd Leaf Rapids Man**	Teacherages Man	626,667		626,667
Karl Mueller Construction Ltd Hay River NWT**	Clearing, grading, drainage of Highway km 102.5 to 107.8 NWT	643,900		624,634
Klippert Transfer Ltd Mayo YT	Installation of multiplate culvert YT	335,936	69,508	282,200*
Klondike Catering Ltd Whitehorse YT**	Catering and services for 30-person camp YT	769,100	221,213	221,213
Kraft Construction Winnipeg Man**	Elementary school Man	1,893,786		1,893,786
Northern Arc Shipbuilders Ltd Hay River NWT**	Construction of ships NWT	809,920		777,290
Poole Construction Ltd Yellowknife NWT**	Construction of Yellowknife District Office NWT	434,727	434,727	434,727
Quibell Trenchways Ltd Saskatoon Sask**	Water and sewer Sask	593,136		593,136(/)
Robinson's Trucking Ltd Yellowknife NWT	Gravel crushing of Highway km 15 to 84 NWT	1,428,000	1,056,125	1,056,125
Robinson's Trucking Ltd Yellowknife NWT**	Culvert repairs of Highway km 507 NWT	299,813	299,813	299,813(/)
Stan Dean and Sons Ltd Hay River NWT**	Subgrade reconditioning and gravel surfacing of Highway km 108.3 to 198.0 NWT	258,184	258,184	258,184(/)
Stan Dean and Sons Ltd Hay River NWT**	Subgrade reconditioning and gravel surfacing of Highway km 198.0 to 254.5 NWT	392,246	392,246	392,246(/)
Taiga Utility Services Ltd Winnipeg Man**	Water and sewer Man	537,062		537,062*(/)
Tempo Builders Ltd Hay River NWT**	Construction of Birch River bridge on Highway km 52.2 NWT	1,033,104	176,725	1,043,608*
Tempo Builders Ltd Hay River NWT**	Construction of Creek bridge km 115.3, Netla River bridge km 138.2 and Rabbit Creek bridge km 190.3 NWT	2,625,250	541,289	2,707,338*
Tempo Builders Ltd Hay River NWT**	Construction of Muskee River bridge, Highway km 207.8 NWT	2,303,306	5,282	2,303,306(/)
Volker Stevin Contracting Ltd Calgary Alta**	Water and sewer Sask	968,674	968,674	968,674
W A Soychuk Contracting Ltd Fort St John BC**	Clearing, grading and drainage of Highway km 190.3 to 207.8 BC	2,720,986	5,940	2,712,986*
Wescon Enterprises Whitehorse YT	Crushing and stockpiling of Highway km 106 to 132 NWT	353,381	353,381	353,381(/)
Whissel Enterprises Ltd Edmonton Alta**	Clearing, grading, drainage and traffic gravel of Highway km 164 to 190.3 Alta	4,031,456	41,954	4,031,456*(/)
NATIONAL DEFENCE $100,479,633				
DEFENCE SERVICES PROGRAM $100,479,633				
ASR Mechanical Inc Laval Que	Steam line replacement Que	550,534	22,062	550,534(/)
AB&G Roofing Ltd Dieppe NB	Replace roofs on Hangars 2 and 4 NB	281,805		281,805(/)
Acron Roofing & Consulting Ltd Edmonton Alta	Base roof repairs Alta	393,309	393,309	393,309(/)
Acton Construction (Kingston) Ltd Kingston Ont	Alterations to Buildings B-1 and B-2 Ont	880,686	3,404	880,586
Aetna Roofing Ltd Winnipeg Man	Re-roofing of Building P-1 Man	466,828	242,070	466,828(/)
300472 Alberta Ltd Edmonton Alta	Single quarters improvements Alta	550,528	538,728	538,728
Aluminium Home Improvements Kingston Ont	Replace siding on PMQ's Ont	364,260		364,260(/)
Angus Consulting Management Ltd Don Mills Ont	Increase central heating plant Ont	239,990		239,900(/)
Antioch Construction Corp Edmonton Alta	Air conditioning building Alta	296,520	124,605	124,605
The Armour Group Ltd Halifax NS	Extension to firehall Building 47 NS	290,380	277,545	290,380(/)
Arrow Building Corporation Ltd Dartmouth NS	Ammunition workshop building NS	272,541	272,541	272,541(/)
Arrow Building Corporation Ltd Moncton NB	Siding and windows (Shannon Park) NS	281,797	269,555	269,555
Atlantic Roofers Ltd Cocagne NB	Replace roofing systems NS	378,000	336,635	336,635
Jean Attore Inc Montreal Que	Megastructure—Masonry walls and insulation Que	4,055,007		4,007,576
Award Industries Mechanical Ltd Laprairie Que	Megastructure—Plumbing and heating Que	2,522,722	373,434	2,522,722(/)
Les Entreprises AWSM Ltee Laval Que	Replace windows base buildings NB	305,186	304,585	304,585
Bach-McDougall Engineers & Contractors Ltd London Ont	Replacement of underground steam and condensate piping PEI	1,039,708	414,837	1,039,708(/)
Bacon Engineering Ltd Toronto Ont	Replacement of plant metering/controls Ont	315,006		
P Baillargeon Ltee Iberville Que	Sports field landscaping Que	1,619,766	12,545	1,619,766(/)
P Baillargeon Ltee Iberville Que	Repair and repave roads Que	527,899	42,650	527,899(/)
Ball Brothers Ltd Kingston Ont	Extension and alterations Building B-19 Ont	1,067,343	1,035,952	1,035,952
Baseline Construction Co Ltd Bonnyville Alta	Excavation, backfilling and concrete foundations, 10 FTTU, CF-18 facility Alta	347,855	26,135	347,855(/)
Bay Crest Limited Annapolis County NS	Replacement of underground steam distribution system NS	422,004	422,004	422,004(/)
Beaver Construction Group Ltd Winnipeg Man	Rebuild Kingston Avenue water and sewer system Man	1,144,229	430,693	430,693
Beaver Marine Construction Division of Beaver Construction Group Ltd Halifax NS	Dredging, embankment and piling, HMCS Scotian NS	976,130	31,050	976,030
Beehler Brothers Electric Ltd Kingston Ont	Extension of electrical distribution system Ont	323,995	299,679	299,679
Bela Vista Homes Construction Ltd Medicine Hat Alta	Extension to ammo compound (Batus) Alta	789,876	448,702	448,702
Construction Belisle & Vaillancourt Inc Valleyfield Que	Replace siding on PMQ's Ont	310,695	310,695	310,695(/)
Les Constructions Rene Belisle Inc Beauport Que	Renovations and enlargement of Officers' Mess, Building No 55 Que	416,619	204,669	204,669

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
Joseph-Arthur Belley Entrepreneur Inc Chicoutimi Que	Armament support facility Que	697,000		
GE Bemi & Associates Ottawa Ont	Services—Base maintenance land facility Ont	657,358		657,358(/)
Les Bertram & Sons Limited Barrie Ont	CFAD storage building (Angus) Ont	296,115	296,115	296,115(/)
Bic Enterprises Ltd Dartmouth NS	Refuelling tender garage NS	651,368		651,368(/)
Bird Construction Company Ltd Calgary Alta	Officers' Quarters, Currie Barracks Alta	497,473		497,473(/)
Black & MacDonald Ltd Ottawa Ont	Repair structure and replace services to jetty 'A' NS	1,897,574	1,046,698	1,046,698
Black & MacDonald Ltd Ottawa Ont	Air condition computer room Ont	293,368		293,368(/)
Blunden Construction Ltd Halifax NS	Armoury/training building NS	471,861	459,111	471,861(/)
Blunden Construction Ltd Halifax NS	Multiple dual-purpose apartment improvements NS	500,094	499,094	499,094
Blunden Construction Ltd Halifax NS	Multiple dual-purpose apartment improvements NS	574,054	154,903	154,903
Boilard & Boilard Inc Lévis Que	Renovations to ablution rooms Buildings 202, 306, 504 and 515 Que	318,411	103,485	318,411(/)
Boire & Verch Construction Ltd Pembroke Ont	Renovations to shower rooms Ont	264,563	264,563	264,563(/)
Geo Bolton Ltd Ottawa Ont	Fire alarm system, National Defence Medical Centre Ont	1,077,001	286,582	1,043,401
S Boyd Contracting Limited Porter's Lake NS	Renovations to Building 5 NS	492,800	90,790	90,790
Boyd & Garland Construction Ltd Dartmouth NS	NICS/TARE Bldg— Diesel generator NS	3,734,737		3,734,737(/)
Boyd & Garland Construction Ltd Dartmouth NS	Water treatment plant NS	1,435,277	851,690	1,412,587
Boyd & Garland Construction Ltd Dartmouth NS	Design and construct 54 PMQ's NS	4,107,151	3,505,520	3,505,520
Les Installations Electriques G Bradley Ltee Ottawa Ont	Upgrade electrical distribution BC	1,200,054	258,394	1,200,054(/)
Braniff Construction Ltd Kelowna BC	Construct 8 bed hospital/clinic Alta	1,997,980	802	1,997,980(/)
Braunfel Engineering & Construction Ltd Lacombe Alta	Replacement of water mains Alta	610,687	411,053	411,053
Brook Carruthers Shaw Toronto Ont	Design admin/logistics training complex Ont	350,402		350,402(/)
Brule Construction Limited Ottawa Ont	5 bay garage and training area Ont	430,007	426,709	426,709
Construction BSL Inc Ville de Vanier Que	CF 18 avionics shop—Building 79 Que	1,478,900		
Construction BSL Inc Charlesbourg Ouest Que	Replacement of underground steam and condensate piping Que	526,298	523,941	523,941
Buck's Construction Co Ltd Elk Point Alta	Rehabilitate PLER roads Alta	297,031		275,286
Burnett Construction Ltd St John's Nfld	CINE target range addition Nfld	264,625	254,165	254,165
Burnley Contracting Company Ltd Brantford Ont	Exterior painting and repair, various married quarters NB	268,706	268,706	268,706(/)
Caledon Helicopters Ltd Caledon Ont	Brush control NB	392,843	392,843	392,843(/)
Cambrian Construction Ltd Dartmouth NS	Training Building, Bedford Rifle Range NS	522,800	257,992	257,992
Cambrian Construction Limited Montreal Que	Jetty 1 modifications NS	1,879,109	17,229	1,879,109(/)
Campbell and Kennedy Electric Ltd Ottawa Ont	Upgrade electrical distribution system, National Defence Medical Centre Ont	607,995	385,800	385,800
Cannon Construction Ltd Windsor Junction Halifax Co NS	Construct a 100 man armoury NS	1,616,021		1,615,771
Cannon Construction Ltd Windsor Junction Halifax Co NS	NICS SATCOM 111—Access Road Compound—Folly Lake	2,799,462	69,499	2,746,406
Cannon Construction Ltd Windsor Junction Halifax Co NS	Quarters renovation Bldg 36 NS	507,711	142,092	507,711(/)
Capton Holdings Ltd Edmonton Alta	Structural/archit/mech/elec/trades services and external works, avionics building CF-18 Program Alta	4,896,376	3,667,779	3,667,779
AV Carlson Construction Corp Ltd Edmonton Alta	Workshop and storage building, sitework and interior finish Alta	658,066	609,148	609,148
AV Carlson Construction Corp Ltd Edmonton Alta	Repairs to doors and door carrier systems Alta	414,208	355,468	414,208(/)
Central Builders Ltd Gander Nfld	Repair air warning sirens throughout the Province of Newfoundland	256,628	253,778	253,778
Central Canadian Structures Ltd Fort Whyte Man	Extension to Building 87 (North Site) Man	302,826	209,624	209,624
Central Canadian Structures Ltd Fort Whyte Man	Extension to Building 86 Man	266,789	266,195	266,195
Charmac Construction Co Ltd Fredericton NB	Basement drainage repair NB	408,873	408,873	408,873(/)
Edwards-Christensen Roofing (1983) Ltd Edmonton Alta	Partial re-roofing of Building H2 and 42 Alta	250,014	133,910	133,910
Cimech General Contractors a Division of Masterpiece Woodwork Ltd Weston Ont	Solar space heating Building 55 Ont	494,314	327,688	494,314(/)
WM Clark Roofing (Sask) Ltd Regina Sask	Re-roof Hangar No 7 Sask	319,609	319,609	319,609(/)
Cohos Evamy & Partners Calgary Alta	FTTU CF18 renovations—Design and specifications Alta	450,000	103,761	444,195
Comstock International Ltd Winnipeg Man	Installation of power lines and data cable Man	905,041		905,041(/)
Con-Pro Industries (Man) Ltd Winnipeg Man	Renovations to Building No 64 Man	324,184	33,396	324,184(/)
Con-Pro Industries (Sask) Ltd Saskatoon Sask	Renovations to Building No 10 Sask	574,442	456,203	456,203
Les Constructions Loriot Inc Longueuil Que	Renovations to Hangars 101, 102 and 103 Que	278,845	278,845	278,845(/)
Les Constructions Loriot Inc Longueuil Que	New facilities—Engineering section Que	378,900	170,924	170,924
Cornell Bros (1971) Ltd Brandon Man	Replace gas furnaces MQ's Man	587,964		587,964(/)
C Cottingham Foundation Contracting Comox BC	Logistics and laundry building BC	406,194	385,794	385,794
TP Crawford Ltd Gloucester Ont	Re-roof Hangars 10, 11, 13 and 14 Ont	356,729	356,729	356,729(/)
Cummins Developments Ltd Medicine Hat Alta	Extension to support area Alta	726,022	427,902	427,902
Curran & Briggs Ltd Summerside PEI	Replacement of steam distribution system PEI	1,145,057	1,123,596	1,123,596
DB&J (1971) Inc Charlottetown PEI	Replace HTHW distribution systems NB	698,697	683,634	683,634
Defence Construction (1951) Ltd Ottawa Ont	To provide for the Management Office of Base Development Que	2,559,506	197,703	2,508,670
Defence Construction (1951) Ltd Ottawa Ont	Civil engineer to assist SSOCE Germany	450,042	44,764	375,105
D&H Construction Ltd Medicine Hat Alta	Technical service building Alta	952,408	580,175	580,175
AJ Diamond and Partners Toronto Ont	Architectural services extension to Curtis Hall Ont	359,365		

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
Dineen Construction (Atlantic) Ltd Dartmouth NS	Access roads and parking NS	2,931,306	49,361	2,931,306(/)
Dineen Construction (Atlantic) Ltd Dartmouth NS	Canadian Forces Hospital Halifax NS	17,576,905	8,408,332	9,109,636
Dineen Construction Ltd Edmonton Alta	Fuel system/composite repair/F404 engine bay facility Alta	5,466,877	2,688,495	2,688,495
Dineen Construction Ltd Saskatoon Sask	Control tower Sask	1,489,147	1,113,411	1,113,411
Dineen Construction Ltd Winnipeg Man	Replace ramp south of Hangars 1 to 4 Man	1,273,094	182,064	1,273,094(/)
Doran Construction Ltd Ottawa Ont	Construct base supply building Ont	6,003,536	97,075	6,003,536(/)
Construction J Pierre Doyon Inc Cap Rouge Que	Re-roof of Buildings 504 and 515 Que	301,541	292,141	292,141
Dufferin Roofing Ltd Weston Ont	Partial re-roofing Building No 151 Ont	789,604		789,604(/)
Dufferin Roofing Ltd Weston Ont	Replace roofs Hangars 17 and 18 Ont	412,913	182,057	182,057
Dumaresq & Byrne Ltd Halifax NS	Design Maritime Headquarters Building NS	1,029,604	81,957	1,029,604(/)
Dura Structures Ltd Regina Sask	Vehicle garage—Regina armoury Sask	349,121	334,123	349,121(/)
Dwyer Engineering and Construction Ltd Calgary Alta	Replacement of sanitary sewer services Alta	431,466	431,466	431,466(/)
Dwyer Engineering and Construction Ltd Calgary Alta	Replacement of water mains Alta	358,354	352,918	352,918
Ediltec Construction Inc Montreal Que	Megastructure—Swimming pool Que	932,116		856,333
Entreprises BLH Inc Jonquière Que	Replacement of underground steam and condensate piping Que	1,213,614	71,468	1,213,614(/)
ESB Canada Ltd Exide Electronics Division Mississauga Ont	Uninterruptible power systems for the Regional Operation Control Centre Ont	611,501		611,501(/)
Fairwin Construction Co Ltd Maple Ont	Extension to men's Mess Ont	2,171,400		
Fitzgerald & Snow Ltd Summerside PEI	Renovations to Hangar 3 (Slemon Park) PEI	1,127,184	1,117,063	1,117,063
Fodor Engineering Ltd Don Mills Ont	Design Regional Operations Control Centres Ont	750,868	64,053	652,649
Fosco Contracting Services Ltd Bible Hill Truro NS	Re-roof various buildings NS	406,723	406,723	406,723(/)
Foster Wheeler Ltd St Catharines Ont	Construct fluidized bed heating plant PEI	13,417,380	65,537	13,121,297
Foundation Maritime a Division of the Foundation Company of Canada Ltd Eastern Passage NS	Zone 'E' utilities/jetty 8 improvements (Quay Wall) NS	17,861,297	3,378,230	17,559,676
Foundation Maritime a Division of the Foundation Company of Canada Ltd Eastern Passage NS	SRU jetty 2—Caissons jetty 2B, 2C, 2D north/south interfaces NS	6,491,725		6,491,725(/)
Foundation Maritime a Division of the Foundation Company of Canada Ltd Eastern Passage NS	CP-140 Aurora TRG/AOSE Building NS	9,035,450	22,000	9,035,450(/)
Foundation Maritime a Division of the Foundation Company of Canada Ltd Eastern Passage NS	Construct a 1900 man Mess Hall NS	3,926,942		3,926,942(/)
Architects Four Ltd Moncton NB	Consulting services—Combat Trg Centre NB	795,000	365,025	397,877
Fowler Bauld and Mitchell Ltd Halifax NS	Consultant services—Construction of a hospital—Medical/dental facility NS	1,234,703		1,234,704(/)
E S Fox Limited Welland Ont	Expansion of CHP generating capability and steam distribution to existing bldgs Ont	3,960,413	107,955	3,912,022
Franklin Electric Limited Courtenay BC	Replace distribution system feeders BC	1,627,308	13,750	1,627,308(/)
Fraser-Brace Maritime Limited Halifax NS	SRU (A) Building/jetty 2 complex NS	40,853,411	4,077,736	40,381,755
Fraser-Brace Maritime Limited Halifax NS	Deck structure and utilities NS	6,547,846	132,575	6,542,846
Gen-Mec Construction Co Ltd Bonnyville Alta	Concrete slabs architectural mech and elect trades services and external works CF-18 Hornet Simulator Structure Alta	2,118,734	171,649	2,118,734(/)
Gen-Mec Construction Co Ltd Bonnyville Alta	10 FTTU CF-18 facility Alta	4,145,146	4,065,184	4,065,184
Gen-Mec Construction Co Ltd Bonnyville Alta	Fuel system/composite repair Alta	1,116,911	1,105,111	1,105,111
The General Accident Assurance of Canada & Kelly Leduc Ltd Ottawa Ont	Supply of finished hardware Que	316,632		315,921
Gervais Jacques Inc Ville Vanier Que	Reinforcement and wall restoration of Bastion Mann (La Citadelle) Que	905,000	30,200	30,200
Gorman Construction Ltd Fredericton NB	Repairs to base asphalt roads and parking areas NB	383,575	383,575	383,575(/)
Granville Enterprises Ltd Gander Nfld	Canex Building Nfld	360,625	67,279	67,279
Great Northwest Insulation Ltd Surrey BC	Replace living room windows and install insulation and aluminum siding BC	277,000	137,001	137,001
Great Northwest Insulation Ltd Surrey BC	Replace living room windows and install insulation and aluminum siding BC	426,150	396,858	396,858
Guelpa Construction Ltd Courtenay BC	Renovations to power plant BC	254,950	254,733	254,733
Hay's Roofing & Sheet Metal Ltd Port Alberni BC	Re-roof Building No 66 BC	289,237		289,237(/)
H B M Mechanical Ltd Wolfville NS	Hornell Centre Building retrofit NS	279,841	230,953	230,953
Hillcrest Construction 303522 Ontario Ltd Brockville Ont	Repair sewage collection system Ont	264,707	50,371	264,707(/)
H M W Industries Halifax NS	Jetty 4 crane repairs NS	278,283	35,461	276,508
H M W Industries Halifax NS	Repairs and modifications to crane jetty No 3 NS	268,536		268,536(/)
Hume & Rumble Electric Victoria BC	Upgrade utilities—Electrical distribution BC	1,690,640	136,907	1,685,715
Indal Products Division of Indal Ltd Amherst NS	PMQ window replacement NB	480,100		
Indal Products Division of Indal Ltd Amherst NS	PMQ window replacement NB	453,476	453,476	453,476(/)
Industrial Machine & Iron Works Ltd Fredericton NB	Breeching replacement NB	633,976	2,534	633,976(/)
Inland Construction Ltd Moose Jaw Sask	Two storey lean-to addition to Hangar No 4 Sask	354,181	354,181	354,181(/)
Island Coastal Services Ltd Charlottetown PEI	Squaw Point rifle range shoreline protection PEI	327,007	327,007	327,007(/)
J S A Construction Company Ltd North Bay Ont	ROCC project Ont	1,133,517	923,378	923,378
J & M Electric Ltd Medicine Hat Alta	Install heat fire alarm and pump monitoring systems Alta	271,292	267,034	267,034
J C R Construction Ltd Victoria BC	ADP facilities BC	835,423	307,912	307,912
Rolf Jensen & Associates Ltd Don Mills Ont	Investigate—Preliminary design/cost estimates—Repairs to halon system Hornell Building NS	250,000	77,189	236,795
K B M Construction Division of 414226 Ontario Ltd London Ont	RCR Transport and Accommodation Building Ont	386,297	310	386,297(/)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
Kelsey Construction Co Ltd Winnipeg Man	Military Police Building Man	492,711	491,551	491,551
Kelsey Construction Co Ltd Winnipeg Man	Construct new roof structure Man	319,792	318,435	318,435
J C Kerkhoff & Sons Construction Ltd Chilliwack BC	Type A armoury BC	1,921,796	1,149,741	1,149,741
Ker Priestman & Associates Ltd Victoria BC	Engineering services—Upgrade jetty services BC	440,000	145,831	429,999
Kirkmount Builders Ltd Dartmouth NS	Siding and windows NS	460,758	405,787	405,787
Lagendyk & Co Ltd St-Leonard Que	Megastructure—Painting Que	1,448,455	350,000	1,448,455(f)
Lakh Construction Corporation St Albert Alta	ACMR/1-AIS POD shop Alta	360,607	347,664	347,664
Laval Fortin Ltee Alma Que	NFA flight simulator facility Que	758,000	184,030	184,030
Alain Lavoie Ltee Chicoutimi (Section Nord) Que	Multi-use maintenance facility Que	5,980,000	1,139,703	1,139,703
Lear Construction Services Ltd Edmonton Alta	Single quarters improvement program Alta	407,584	122,428	404,584
Tony Leite Roofing & Sheet Metal Ltd Toronto Ont	Hangar No 12 re-roof northwest end Ont	425,268	331,418	331,418
Lemar Roofing Corporation Peterborough Ont	Replace build up roofs various base buildings Ont	300,729	22,251	300,729(f)
LeTroy-Winder Construction Ltd White Rock BC	Training Resources Building BC	493,167	195,649	493,167(f)
Les Entreprises Lignec Ltee Ste-Foy Que	Upgrading of electrical substation and distribution system Que	450,612	240,855	240,855
LMBDS-SIDAM Inc Jonquiere Que	Consultant services—Multi-use maintenance facility Que	1,144,000	1,045,318	1,144,000(f)
D J Lowe (1980) Ltd Deep Brook Annapolis County NS	Renovations barrack block NS	974,265	429,022	974,266(f)
MacIntosh-Laflamme (a joint venture of A C MacIntosh Construction Ltd and W D Laflamme Ltd) Greenwood NS	Overhaul power distribution system NS	1,013,810	48,500	1,013,810(f)
Manville Aluminum and Contracting Ltd Scarborough Ont	Installation of metal siding soffits and fascia Ont	343,351	343,351	343,351(f)
Markus and Son Ltd Pembroke Ont	Construct small arm ranges Ont	2,013,624		2,013,624(f)
Markus and Son Ltd Pembroke Ont	Renovations to shower rooms Ont	397,901	6,692	397,901(f)
Massicotte Bros Construction Ltd Vanier Ont	Troop shelter Ont	441,118	34,360	34,360
The McBride Group Inc Toronto Ont	Replace siding windows and re-insulate various married quarters Ont	444,000	436,688	436,688
McCarter Nairne Architects Vancouver BC	Base construction—Engineering Building BC	132,926		132,926(f)
McGregor Construction Ltd Edmonton Alta	Upgrade primary and secondary electrical distribution Alta	704,781	692,827	692,827
Melanson Enterprise Ltd Moncton NB	Renovate kitchens NB	358,158		
Melanson Enterprise Ltd Moncton NB	Repairs painting and cleaning interior NB	490,453	425,636	425,636
Midland Vegetation Control Inc Regina Sask	Perimeter fireguard maintenance Alta	273,862	273,862	273,862(f)
Mirtren Contractors Ltd Trenton Ont	Alterations to building Ont	454,157	448,932	448,932
Mirtren Contractors Ltd Calgary Alta	Replacement of metal windows Alta	444,740	444,740	444,740
Michael Monteigh Enterprises Ltd Orillia Ont	Additions and renovations Building A-73 Ont	755,537	748,681	748,681
Multi-Ventures Ltd Tracy NB	Repairs to sanitary sewer lines NB	314,710	6,529	314,710(f)
Multi-Ventures Ltd Tracy NB	Refuelling tender garage NB	364,025	363,445	363,445
Multi-Ventures Ltd Tracy NB	Repairs to asphalt areas NB	314,261	163,663	314,261(f)
Newco Construction Ltd Moncton NB	Replacement of underground steam and condensate piping NB	784,878	14,683	784,878(f)
Nichol Electric Co Ltd Victoria NB	Upgrade fire alarm systems various buildings BC	292,942	286,580	286,580
Noralta Construction Ltd Grand Centre Alta	Replace bathroom walls Alta	313,809	309,285	309,285
Noralta Construction Ltd Grand Centre Alta	TARP/RRAC programme Alta	1,131,345		1,131,345(f)
Northwest Pile Driving Ltd Coquitlam BC	Repairs to jetty C BC	386,348	386,348	386,348(f)
Nova Perma Coating Ltd Bridgewater NS	Re-roof various bldgs/hangars Nfld	583,040	135,072	583,040(f)
Oord's Construction Ltd Agassiz BC	Construct dental clinic BC	620,514		620,514(f)
Pacific Coast Roofing Ltd Victoria BC	Re-roof portion of Building No 66 BC	282,882	282,882	282,882(f)
Pacific Coast Roofing Ltd Victoria BC	Re-roof various buildings BC	514,003	514,003	514,003(f)
Pageau Morel & Associes Inc Montreal Que	Base development mechanical/electrical engineering Que	1,568,947	7,343	1,568,947(f)
Paragon Engineering and Construction Ltd Gander Nfld	Addition to 103 RU Hangar No 1 Nfld	386,117	13,291	386,117(f)
Park Construction Services Ltd Halifax NS	Quarters renovations NS	536,868		524,602
Pentagon Industries Ltd Edmonton Alta	Renovate interior barrack block Alta	373,710	359,610	359,610
Lauréat Pépin Inc Charlesbourg Que	Construct extension Building 620 Que	341,453	34,248	341,453(f)
J Euclide Perron Ltee Chicoutimi Que	Addition and renovations to Building No 62 Que	903,009	727,063	727,063
J Euclide Perron Ltee Chicoutimi Que	CF-18 outside facilities upgrade Que	499,825	167,003	167,003
La Compagnie de Construction Gaston Picard Inc Charny Que	Re-roofing of Building No 10 Que	269,847	269,847	269,847(f)
Gaston Picard Construction Company Ltd Charny Que	Replace windows and exterior siding row houses Que	283,234	278,417	278,417
Gaston Picard Construction Company Inc Charny Que	Insulation of roofs Que	309,295	271,475	271,475
Pinecrest Chalets 370403 Ontario Ltd Barrie Ont	Refit Building A-148 Ont	875,244	107,832	875,244(f)
Pinecrest Chalets 370403 Ontario Ltd Barrie Ont	Refit Building A-149 Ont	867,630	750,495	750,495
Les Planchers en Beton Concordia Ltee Montreal Que	Waterproofing and insulation of foundations Que	256,891	256,891	256,891(f)
Herve Pomerleau Inc St Georges Ouest Cte de Beauce Que	Multi-use maintenance facility Que	1,359,025	1,359,025	1,359,025(f)
Herve Pomerleau Inc St Georges Ouest Cte de Beauce Que	Multi-use maintenance facility Que	2,180,264	2,067,562	2,067,562
Prairie West Construction Ltd Edmonton Alta	Construct apron 419 Squadron Hangar Alta	1,501,265	1,484,400	1,484,400
Pre-Eng Structures a Division of Multicorp Investments Ltd Regina Sask	Addition to Hangar No 6 Sask	276,032	276,032	276,032(f)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
Provincial Industrial Roofing & Sheet Metal Company Ltd Concord Ont	Re-roof Building No 275 Nfld	530,772	361,219	361,219
Quadra Construction Co Ltd Vancouver BC	A and B jetties improvements BC	1,800,482	25,000	1,800,482(*f*)
Paul Radke Plumbing and Heating Ltd Kingston Ont	Solar preheat of boiler feed water central heating plant Building A-21 Ont	278,781	71,119	278,781(*f*)
Paul Radke Plumbing and Heating Ltd Kingston Ont	Air conditioning system Building No 4 Ont	256,360	251,963	251,963
Rae Construction Inc Charlesbourg Que	Re-roofing Building No 18 Que	339,618	150	339,618(*f*)
Regal Builders Company Ltd Waverley NS	Station supply building NS	500,075	496,589	496,589
Regal Builders Company Ltd Waverley NS	Relocation of Acoustic Data Analysis Ctr Building S-32 NS	314,146	543	314,146(*f*)
Reid Crowther and Partners Ltd Edmonton Alta	Architectural/engineering design Alta	352,108	40,358	352,108(*f*)
Reid Crowther and Partners Ltd Edmonton Alta	Architectural and engineering design Alta	650,000	339,724	633,262
Les Constructions Armand Richard Ltee Beauport Que	Project implementation Que	391,416	181,158	391,416(*f*)
Les Constructions Armand Richard Ltee Beauport Que	Renovation to detonation cell Que	470,796	297,869	297,869
Rocca Construction Ltd Saint John NB	General construction NS	4,715,652	1,236,284	1,302,978
Roscoe Construction Ltd Cambridge Station Kings County NS	Relocate HAL chamber NS	337,612	2,637	337,612(*f*)
Roscoe Construction Ltd Cambridge Station Kings County NS	Reside MQ's with metal siding NS	353,112	351,611	351,611
Roscoe Construction Ltd Cambridge Station Kings County NS	300 metre small arms classification range NS	320,341	75,449	320,341(*f*)
Specialistes en Combustion S D (1976) Ltee St Leonard Que	Conversion to natural gas central heating plant Que	395,221	146,621	395,221(*f*)
Specialistes en Combustion S D (1976) Ltee St Leonard Que	Conversion to natural gas central plant Que	320,976	66,151	320,976(*f*)
Schoeler & Heaton Architects Ottawa Ont	Architectural services Ont	1,111,000	497,703	901,710
Sealand Services Ltd Fredericton NB	Small arms range NB	504,591	304,646	304,646
Shannon & Sims Developments Ltd Edmonton Alta	Construction of new prefabricated metal supply building Alta	392,111	188,471	188,471
Shannon & Sims Developments Ltd Edmonton Alta	Renovate front wall various buildings Alta	298,185		
Sharcon Construction Reg'd Division of 369949 Ontario Ltd Ottawa Ont	All-weather tank wash facility NB	784,272	683,725	683,725
Sigma Construction Ltd Dartmouth NS	Siding and windows NS	318,768	14,217	318,768(*f*)
Simcoe & Erie General Insurance Company Toronto Ont (previously reported under Parkius Construction) (Bankrupt)	Addition to west annex Hangar 4 Alta	302,442	18,307	302,442(*f*)
Simmchen Construction Ltd Moncton NB	Renovate kitchens NB	334,231	294,092	334,231(*f*)
Solid Construction Ltd Corner Brook Nfld	Military police station Nfld	409,750	11,000	11,000
Carlo Sorensen Ltd Kingston Ont	Installation of packaged domestic hot water systems Ont	285,550	20,064	285,335
Spantic Ltd Rexdale (Toronto) Ont	Consultant services—Scheduling/cost control services NS	1,095,000	70,509	1,077,740
Standard Construction Company Ltd Halifax NS	Renovations and additions Base transport garage NS	516,983	9,174	516,983(*f*)
Standard Paving Maritime Ltd Halifax NS	Access roads and parking NS	580,381	54,114	580,381(*f*)
Stangate Weld-All Canada Ltd Dartmouth NS	Install hyperbaric chamber CFSAT Building H-8 Alta	309,347		
Star Construction Ltd Summerside PEI	Renovations to Building No 52 PEI	293,910	293,075	293,075
Steeplejack Services Ltd Saskatoon Sask	Truss repairs Currie Barracks Alta	277,682	169,189	277,682(*f*)
M Sullivan & Son Ltd Arnprior Ont	Construction of Regional Operations Control Centre Ont	2,239,944		2,239,944(*f*)
M Sullivan & Son Ltd Arnprior Ont	Construct dental clinic addition N-109 Ont	498,139	873	498,139(*f*)
M Sullivan & Son Ltd Arnprior Ont	Construct addition base hospital Ont	357,540	102	357,540(*f*)
J C Sulpher Construction Ltd Ottawa Ont	Renovate kitchens Ont	299,534	299,534	299,534(*f*)
La Cie Electrique Swift (1974) Ltd Montreal Que	Megastructure electrical works Que	2,220,020	165,000	2,220,020(*f*)
Construction Sylt Ltd St Hubert Que	Construct welding shop Que	316,660		310,814
Tesc Contracting Ltd Sudbury Ont	Thunder Bay armoury extension Ont	2,034,947	138,091	138,091
Marc Thomassin Inc Beauport Que	Rebuilding and renovation of magazines areas Que	524,544	515,009	515,009
Thompson Berwick Pratt Vancoucer BC	Design—Hospital/dental clinic BC	601,562	93,362	576,562
Transcan Construction & Management Ltd Calgary Alta	Workshop and storage building Alta	341,191	320,503	320,503
Tri-Mar Construction Ltd Winnipeg Man	Interior insulation MQ basement walls Man	282,390	277,153	277,153
Tudor & Walters Architects Vancouver BC	Design—Base CE Building BC	456,732	59,283	243,606
Underwood McLellan Ltd/UMA Spantec Ltd Edmonton Alta	Consultant services fuel system/composite repair F404 engine bay Alta	1,175,000	1,018,749	1,109,055
United Contractors (1975) Ltd Fredericton NB	Renovate and extend B19 and B20 NB	559,929	7,000	559,929(*f*)
United Contractors (1975) Ltd Fredericton NB	Construct leopard fire control repair facility NB	329,309	554	329,309(*f*)
Urban Construction Ltd Dartmouth NS	Siding and windows building NS	403,556		
J Philip Vaughan Engineering Associates Ltd Halifax NS	Engineering services, extension to syncrolift dockyard NS	567,446	210,130	517,121
Gilles Veilleux Ltee Dolbeau Cte Roberval Que	Supply and installation of polymeric membrane roofing system Que	268,415		268,415(*f*)
Vie-Bilt General Contractors Inc Ottawa Ont	Construction of battle school training building Ont	500,921	11,115	500,921(*f*)
Vie-Bilt General Contractors Inc Ottawa Ont	Construct new theatre Ont	725,203	2,103	725,203(*f*)
Vitrerie Rondeau (1972) Inc Joliette Que	Replacement of windows and siding Que	473,842	40,900	473,842(*f*)
Voth Bros Construction Ltd Abbotsford BC	Gymnasium addition BC	3,047,732		3,047,732(*f*)
Wahl Builders Ltd Medicine Hat Alta	Ammo Building Alta	272,458	163,204	272,458(*f*)
Watts & Henderson (Ottawa) Ltd Nepean Ont	CFS Carp and Richardson Ont, modifications to mechanical systems Ont	2,061,272	932,404	932,404

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
Watts & Henderson (Ottawa) Ltd Nepean Ont	Renovations/additions to hangars NS	2,366,560	4,000	2,366,560(✓)
Weather Guard Windows Inc Downsview Ont	New siding and windows NB	349,600	308,468	308,468
Weather Guard Windows Inc Toronto Ont	Replace windows Ont	745,000	301,981	301,981
Wellington Construction Co Ltd Wellington PEI	Alterations to Barrack Block No 11 PEI	299,777	298,431	298,431
Wellington Construction Co Ltd Wellington PEI	Alterations to Barrack Block No 10 PEI	310,773	233,255	310,773(✓)
Western Division of 431515 Ontario Ltd Barrie Ont	Electrical renovations to building Ont	313,812	313,812	313,812(✓)
Western Caissons (Quebec) Ltd Chomedey Laval Que	Base development piling for megastructure Que	2,050,697	412,505	2,050,697(✓)
Whitman Benn & Associates Ltd Halifax NS	Jetty 2 Services NS	1,021,300	197,905	940,973
Whitman Benn & Associates Ltd Halifax NS	Design services—Ship repair unit/jetty NS	4,895,670		4,887,138
Willjim Contracting and Mechanical Corporation Ltd Kingston Ont	Replacement of building steamline Ont	424,458	15,487	424,458(✓)
Wilri Construction Ltd Orangeville Ont	Additions and renovations Ont	620,067	13,337	620,067(✓)
George Wimpey (Canada) Limited Toronto Ont	Canadian Forces school of administration and logistics Ont	4,250,180		
Zayas Electrical Systems Ltd Mississauga Ont	HI approach lighting PEI	366,420	366,420	366,420(✓)
NATIONAL HEALTH AND WELFARE $33,786,519				
Department $33,786,519				
MEDICAL SERVICES PROGRAM $16,404,711				
Agrena Arctic Ltd Peterborough Ont	Construction of a residence NWT	638,400	36,080	632,400
Agrena Arctic Ltd Peterborough Ont	Construction of a nursing station NWT	964,737	8,000	961,041
Agrena Arctic Ltd Peterborough Ont**	Construction of a nursing station NWT	742,553	742,553	742,553
Agrena Arctic Ltd Peterborough Ont**	Construction of a nursing station NWT	822,028	807,302	807,302
Agrena Arctic Ltd Peterborough Ont	Construction of a nursing station NWT	956,412	146,013	956,412(✓)
Agrena Arctic Ltd Peterborough Ont	Construction of a nursing station NWT	998,317	132,216	998,317(✓)
A K Penner and Sons Ltd Winnipeg Man**	Construction of a nursing station Ont	1,118,000	138,236	173,636
Belcher Construction Ltd Boisbriand Que**	Construction of a nursing station and residence NWT	1,536,607	1,536,607	1,536,607
Bratt Construction Co Ltd Hyde Park Ont**	Construction of single unit accommodation Ont	460,480	30,618	460,480
Con-Pro Industries (Man) Ltd Winnipeg Man**	Construction of nursing station, residence and garage NWT	1,337,158	1,337,158	1,337,158
Construction Armand Parisée Inc Sept-Îles Que**	Construction of a health centre Que	443,000	413,089	412,089
Paul Daoust Construction Ltd Ottawa Ont**	Construction of a residence NWT	936,037	250,717	936,037*
P C L Construction Ltd Yellowknife NWT**	Construction of a nursing station NWT	984,346		984,346*(✓)
Public Works Canada Ottawa Ont	Renovations by day labour of a nurses residence Man	449,300		4,100
Public Works Canada Ottawa Ont	Renovations by day labour of a nursing station and residence NWT	316,500		278,897(✓)
Public Works Canada Ottawa Ont	Renovations by day labour of a health station Sask	295,000		285,000(✓)
Public Works Canada Ottawa Ont	Renovations by day labour of a health station Sask	281,000		270,600*(✓)
Public Works Canada Ottawa Ont	Construction by day labour of a health station Sask	720,000	550,000	550,000
Public Works Canada Ottawa Ont	Renovations by day labour of a hospital NWT	378,000		376,325(✓)
Public Works Canada Ottawa Ont	Upgrading by day labour of facilities NWT	413,000		379,484(✓)
Public Works Canada Ottawa Ont	Renovations by day labour of a health centre Sask	612,000	50,000	505,700*
Public Works Canada Ottawa Ont	Renovations by day labour of a hospital residence Man	535,993	76,058	498,494*
Public Works Canada Ottawa Ont	Upgrading by day labour of a health facility Man	800,699	355,677	800,699*
Public Works Canada Ottawa Ont	Construction by day labour of a health station Sask	1,167,000	854,300	854,300
Public Works Canada Ottawa Ont	Construction by day labour of a residence Man	294,946	192,857	192,857
Summit Construction Ltd & Turner Development Ltd Whitehorse YT**	Construction of a health centre YT	350,760	350,760	350,760
W E Miners Construction Camrose Alta**	Renovations to a nursing station NWT	703,107	703,107	703,107
HEALTH PROTECTION PROGRAM $2,133,808				
Aero Industries Ltd Vancouver BC**	Alterations to laboratories BC	414,773	49,376	310,802(✓)$^{(1)}$
Comstock International Ltd Ottawa Ont**	Refurbish fume hood exhaust system in laboratories Ont	1,320,364	907,864	907,864$^{(1)}$
Unecon Partnership Vancouver BC**	Architectural services—New laboratory BC	640,000	321,463	321,463
XV OLYMPIC WINTER GAMES PROGRAM $15,248,000				
Public Works Canada Ottawa Ont	Purchase of land Alta	15,248,000	15,248,000	15,248,000
NATIONAL REVENUE $2,629,072				
Customs and Excise $2,408,797				
Faith Construction Ltd Fredericton NB**	Construction of new facility NB	318,870	217,763	217,763
Jean-Paul Trahan Inc St-Jean Que**	Major dock renovations Que	286,170	170,907	170,907
Fonger Construction Co Ltd Winnipeg Man**	New customs port of entry Man	265,561	259	265,561*(✓)
Jim Dent Construction Ltd Hope BC**	Construct 3 residences and 3 garages YT	386,154	386,154	386,154(✓)
Taxation $220,275				
PUBLIC WORKS $433,005,317				
Department $433,005,317				
ADMINISTRATION PROGRAM $41				
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM $381,891				
Rampart Entreprises Ltd Toronto Ont	Lease purchase building Ont	380,000	380,000	380,000

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND $289,402,313				
ACCOMMODATION PROGRAM $76,808,122				
Acco Canadian Material Handling Burlington Ont	Construction of "GEP" Que	4,435,522		4,434,522
Adams Properties Ltd Vancouver BC	Fit-up new lease building BC	742,548	24,523	718,025(*f*)
Adams Properties Ltd Vancouver BC	Fit-up new lease building BC	354,097	109,965	244,132(*f*)
Alco Developments Ltd Prince George BC	Government of Canada Building—Additions and renovations	545,625	400,537	400,537
Alta-West Group Investments Edmonton Alta	Loading dock renovations, Post Office Bldg Alta	4,619,150	3,877	4,619,150(*f*)
Arrow Demolition Inc North Vancouver BC	Block 15, heritage development BC	572,795	572,795	572,795
Baffin Enterprises Oshawa Ont	DPW housing NWT	1,877,379	16,779	1,877,379(*f*)
Baffin Enterprises Oshawa Ont	DPW housing NWT	1,856,979	16,779	1,856,979(*f*)
Becan Inc Quebec Que	Restoration of Duaves Building Que	2,180,024	277,298	2,180,024
Bentorswell Construction Ltd Barrie Ont	Construction of print shop for SSC Ont	260,770	260,770	260,770(*f*)
Ed Brunet & Sons Ltd Hull Que	Interior fix-up level 202, Place du Portage Que	348,108	348,108	348,108(*f*)
W M S Burnside Canada Ltd Ottawa Ont	Wall reconstruction, Lorne Bldg Ont	496,915		496,915
Campbell & Kennedy Electric Ltd Ottawa Ont	Modifications to power distribution, DND Medical Centre Ont	266,774	208,384	266,774*(*f*)
Campeau Corporation Ottawa Ont	Fit-up, Les Terrasses de la Chaudiere Que	12,620,000		11,774,886
Campeau Corporation Montreal Que	Construction of Guy Favreau Complex Que	9,200,143	7,014,740	7,177,185
Campeau Corporation Montreal Que	Construction of Guy Favreau Complex Que	30,694,558	8,674,283	29,278,704
Caniwi Enterprises Ltd Whitehorse YT	Beaver Creek border crossing facility YT	1,232,440	849,073	1,232,400
Canvar Const Ltee Montreal Que	Construction Phase III Que	2,499,258	2,475,657	2,499,258*
Clifford Masonry Ltd Scarborough Ont	Masonry restoration Ont	442,900	441,556	441,556
La Commission Scolaire Regionale de l'Outaouais-Hull Que	Purchase of school Que	26,288,426	1,304,232	12,920,048
Comstock International Ltd Ottawa Ont	Renovations to the Bank of Canada Bldg Ont	268,267	9,388	268,267(*f*)
Comstock International Ltd Ottawa Ont	Modify ventilation system, Sir Frederick Banting Bldg Ont	311,300	311,300	311,300
Construction Gaston Picard Inc Charny Que	Construction of a central staircase Que	343,575		343,575(*f*)
Construction Industrielle Clement Belly Inc Sept-Îles Que	Fit-up of 1st floor Que	269,902	269,902	269,902
Construction J P Doyon Inc Cap-Rouge Que	Addition to federal building Que	372,610	199,760	199,760
Construction Roger Blouin Ville Vanier Que	Renovation to a building Que	4,224,685	4,124,162	4,225,644
Construction Roger Blouin Ville Vanier Que	Interior envelope and division, La Citadelle Que	4,144,907	3,274,828	3,324,342
Côte Rosaire Inc Lotbiniere Que	Improvement to a federal building Que	266,990	6,223	266,990(*f*)
Cyr et Fils Couvreurs Templeton Que	Replace roof, Connor Bldg Que	434,331	434,331	434,331(*f*)
D & E Roofing Ltd Fort St John BC	Replace roof, Old Federal Bldg BC	291,223	291,223	291,223
David K Richardson Construction Ltd London Ont	Install handicap facilities Ont	251,163	119,995	119,995
Falla Construction Limited Hamilton Ont	Building improvements Ont	292,153	182,328	292,153*(*f*)
Phil Fletcher Contracting Ltd Kitchener Ont	Install handicap facilities Ont	280,191	104,324	104,324
Formco Inc St Leonard Que	Construction of Guy Favreau Complex Que	930,795	698,734	698,734
Foundation Company Ltd Winnipeg Man	Taxation Data Ctre Man	2,926,232		2,926,232
Nick Giamberardino & Bros Ltd Nepean Ont	Improvements to mail conveyor, Place du Portage Que	352,478	160,298	352,478(*f*)
Goodyear Paving Moncton NB	Construction, new customs complex NB	2,151,489	1,257,302	1,872,887
Hearn Stratton Construction Ltd Edmonton Alta	Building addition, Post Office Bldg Alta	362,707		362,707(*f*)
Herve Pomerleau Inc St Georges De Beauce Que	New building Que	3,607,179	5,460	3,607,179(*f*)
Metcalf Realty Ltd Ottawa Ont	Construction, DSS Bldg NB	5,267,337		5,267,337*(*f*)
J M Meunier Inc St-Augustin Que	Building construction Que	1,107,678	635,789	1,081,705
Mount Royal Concrete Ltd Nepean Ont	Renovations to podium, Brooke Claxton Bldg Ont	706,460		706,460
Opron Inc Boucherville Que	Construction of Guy Favreau Complex Que	5,829,738		5,829,738(*f*)
Otis Elevator Co Ltd Ottawa Ont	Peace Tower, new elevator Ont	405,376	3,758	405,376(*f*)
Ottawa Greenbelt Construction Ltd Gloucester Ont	Site services, National Aviation Museum Ont	155,715	155,715	155,715(*f*)
Paul Daoust Construction Ltd Ottawa Ont	DPW housing NWT	1,306,923	59,673	1,306,923(*f*)
Paysagiste Lacroix Inc Ste-Foy Que	Exterior fit-up, La Citadelle Que	298,900	110,515	110,515
Penn-Co Construction Ltd Calgary Alta	Building alterations, Carway Customs Building Alta	327,405	327,405	327,405(*f*)
Pitts Engineering and Construction Ltd Ottawa Ont	Construction of utility crossing, Ottawa Rideau Canal Ont	835,379	481,262	481,262
Poudrier et Boulet Ancienne-Lorette Que	Construction of a Taxation Data Centre Que	11,937,610	14,201	11,937,610(*f*)
Poudrier et Boulet Ancienne-Lorette Que	Exterior work and landscaping, Taxation Data Centre Que	1,427,797	14,575	1,427,797(*f*)
Province of New Brunswick Department of Transportation Fredericton NB	Construction of new customs complex NB	1,516,600	701,617	1,400,186*(*f*)
Rampart Enterprises Ltd Toronto Ont	Lease purchase building Ont	1,295,000	64,704	64,704
Ron Engineering & Construction Ltd Ottawa Ont	Peace Tower alterations Ont	3,567,568	4,953	3,567,568
Shoquist Construction Co Ltd Saskatoon Sask	Construction of mail processing plant Sask	1,259,927	98	1,259,927(*f*)
Somec Inc Quebec Que	Solar captors Que	277,631	2,121	277,631
Stead and Linstrom (1977) Thunder Bay Ont	Renovations Ont	1,987,894	272,077	272,077
Taltan Decorators Ltd Whitehorse YT	Insulate 67 basement units YT	338,849	338,849	338,849
Thomas Fuller Construction Co Ltd Ottawa Ont	Construction of National Aviation Museum Ont	16,820,000	930,122	930,122
Tureski Construction Ltd St Catharines Ont	Addition to GOCB Ont	610,893	389,579	389,579
U K Mason Inc Montreal Que	Construction of Guy Favreau Complex Que	1,605,049	716,052	1,250,195
Vipond Automatic Sprinkler Co Ltd Nepean Ont	Installation of sprinkler and fire alarm systems, Victoria Memorial Museum Ont	912,458	828,933	828,933
Wallace and Akins and Alta Ltd Lethbridge Alta	Building renovations to GOC building Alta	2,926,875	1,741,334	2,910,613

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
Westeinde Construction Ltd Nepean Ont	Construction of CEF manure storage facility Ont	461,752	461,752	461,752
W L Construction Ltd Fort St John BC	Renovations to Dawson Creek Federal Building BC	651,545	92,583	92,583
York Div Borg Warner Ltd Nepean Ont	Central heating plant—Modifications to chiller Ont	435,000	60,500	435,000(✓)
MARINE PROGRAM $3,329,061				
Chew Excavating Victoria BC	Esquimalt graving dock modernization BC	447,661	6,436	447,661(✓)
Commonwealth Construction Burnaby BC	Esquimalt graving dock modernization BC	212,517	20,982	212,517(✓)
Construction BML Inc Riviere-du-Loup Que	Harbour fit-up Que	2,784,018		2,784,018(✓)
Curran and Briggs Ltd Summerside PEI	Harbour improvements PEI	371,389		371,389*(✓)
Curran and Briggs Ltd Summerside PEI	Harbour improvements PEI	1,115,000		1,114,856*(✓)
Doran Construction Ltd Ottawa Ont	Wharf improvements Ont	221,437		193,923*(✓)
Fraser River Pile Driving New Westminster BC	Annacis Island Marine Base BC	993,551	19,844	987,777
Numan Industries Surrey BC	Annacis Island Marine Base BC	1,080,827	873,804	1,080,404
Ocean Paving Ltd Port Hawkesbury NS	Paving and lighting wharf NS	386,593		199,022*(✓)
Roland Dickner Inc Riviere-du-Loup Que	Warehouse of Gros-Cacouna Que	1,060,202		1,060,202(✓)
Simard et Beaudry Inc Montreal Que	Reconstruction of floating caisson Que	3,825,000	1,927,041	1,927,041
TRANSPORTATION AND OTHER ENGINEERING PROGRAM $36,418,179				
Antler Construction Co Ltd Prince George BC	Alaska Hwy construction YT	3,190,569	212,500	3,190,569(✓)
Antler Construction Co Ltd Prince George BC	Alaska Hwy construction YT	4,865,445	3,422,276	3,422,276
Cox Bros Const & Assoc Ltd High Prairie Alta	Crushing and stockpiling aggregates, Alaska Hwy BC	545,550	376,050	376,050
E Lobe Contracting Ltd Whitehorse YT	Alaska Hwy construction YT	4,170,354	4,170,354	4,170,354(✓)
E Lobe Contracting Ltd Whitehorse YT	Construction, Dempster Hwy YT	1,023,059	773,434	1,023,059(✓)
Fidelity Maxim Calgary Alta	Bridge construction Bow River Bridge Alta	1,693,050	127,774	127,774
Freeway Construction Edmonton Alta	Construction, Trans-Canada Hwy Alta	3,626,891	(1,237)	3,626,891(✓)
General Enterprises Ltd Whitehorse YT	Construction of Alaska Highway BC	3,771,099	3,771,099	3,771,099(✓)
General Enterprises Ltd Whitehorse YT	Construction of Alaska Highway YT	2,243,743	1,351,515	1,351,515
Goodbrand Construction Aldergrove BC	Lay grandular base, Alaska Hwy BC	6,371,115	3,246,737	6,371,115
Graham Construction & Engineering Ltd Calgary Alta	Construction of Trans-Canada Hwy Alta	809,138	392,233	392,233
Hebert Trucking Ltd Prince George BC	Crushing and stockpiling aggregates, Alaska Hwy BC	1,587,600	138,915	889,650
Hector Lang Construction Ltd Whitehorse YT	Bridge construction, Nahannie Range Rd YT	968,664	123,184	968,664
Hydramach Crane Ltd Nisku Alta	Highway construction, Trans-Canada Hwy Alta	1,587,107	1,525,829	1,681,294
Janod Ltd Dorion Que	Construct culverts and approaches, Longs Creek YT	478,861	478,861	478,861(✓)
Kidco Holdings Ltd Calgary Alta	Highway construction, Trans-Canada Hwy Alta	443,689	372,293	372,293
Kidco Holdings Ltd Calgary Alta	Bridge approach construction, Trans-Canada Hwy Alta	274,597	318,090	318,090
Kidco Holdings Ltd Calgary Alta	Grading and clearing, Trans-Canada Hwy Alta	3,681,624	2,601,523	3,925,370
Kodiak Earthmovers Ltd Fort St John BC	Alaska Hwy construction BC	5,616,799	5,616,799	5,616,799
Max Helmer Construction Ltd Radium Hot Springs BC	Bridge reconstruction, Woolsey Creek Bridge BC	616,229	565,552	565,551
Peters Bros Paving Penticton BC	Supply and stockpiling aggregates, Alaska Hwy BC	2,343,294	2,343,294	2,343,294
Pre-Engineered Structures Calgary Alta	Animal underpass construction Alta	863,697	815,747	815,747
South Rock Ltd Medicine Hat Alta	Highway construction, Trans-Canada Hwy Alta	1,382,908	1,382,908	1,382,908(✓)
W A Stephenson Const Wstn Ltd Calgary Alta	Animal underpass construction Alta	829,189	37,777	829,189(✓)
Whissel Engineering Calgary Alta	Construction, Trans-Canada Highway Alta	1,334,527	1,284,141	1,284,141
LAND MANAGEMENT AND DEVELOPMENT PROGRAM $26,665,710				
B & B Electric St Catharines Ont	Install security and canal bank lighting Ont	122,010***	13,874	13,874
Canada Ports Corporation Montreal Que	Purchase of land for le Vieux Port de Montreal Que	12,017,655	12,017,655	12,017,655
Canada Mortgage and Housing Corporation Montreal Que	Purchase of land for le Vieux Port de Montreal Que	11,400,000	11,382,345	11,382,345
Dilsa Construction & Eng Ltd Don Mills Ont	Canal bank repairs Ont	113,978***	113,978	113,978
Hard Rock Paving Co Ltd Port Colborne Ont	Repairs and road improvements Ont	553,332***	550,455	550,455
Hugh Cole Construction Ltd Grimsby Ont	River bank protection Ont	246,219***	223,707	223,707
Napper Construction Ltd Port Colborne Ont	Improvements to Merritt Island Ont	170,786***	1,555	170,786*(✓)
Napper Construction Ltd Port Colborne Ont	Canal bank improvements Ont	145,509***	145,509	145,509(✓)
Napper Construction Ltd Port Colborne Ont	Access road improvements Ont	118,202***	118,202	118,202(✓)
Stephens and Rankin Inc St Catharines Ont	Improvements to Welmet Industries walkway Ont	132,116***	24,065	124,617*
SCIENCE AND TECHNOLOGY $34,664,563				
National Research Council of Canada $34,664,563				
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM $34,664,563				
A V Carlson Constructors Edmonton Alta**	Plant extension, Biotechnology Institute Sask	3,939,692	398,775	398,775
Cayouette & Saia Montreal Que**	Construction of a laboratory Que	1,725,850	102,561	773,016*
Gil Bern Charles Corporation Ltd Nepean Ont	Construct new retaining wall, Building M-12 Ont	381,095	381,095	381,095(✓)
David Dimacopoulos Edwards Montreal Que**	Construction of a laboratory Que	3,500,000	1,857,234	1,857,234
Les Entrepreneurs Sogec Ltee Montreal Que**	Construction of a laboratory Que	12,677,476	354,448	12,677,476*(✓)
Ferguson Folstad & Friggstad Saskatoon Sask**	Plant extension, Biotechnology Institute Sask	375,000	249,429	249,429
Formco Inc St-Leonard Que**	Construction of a laboratory Que	3,273,400	469,553	735,098
Thomas Fuller Construction (58) Company Ltd St John's Nfld**	Phase II and III, Arctic vessel—Research facility Nfld	34,006,769	20,750,938	27,357,825
M P Lundy Construction (Ontario) Ltd Ottawa Ont	Construction of addition to Building M-10 Ont	737,590	560,027	754,590*(✓)
F A MacDonald Construction Ltd Ottawa Ont	Construction of addition to Building U-70 Ont	523,760	90,000	90,000
Northal Construction Montreal Que**	Construction of a laboratory Que	1,151,027	155,805	1,151,027*(✓)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
Ogilvie & Hogg Ottawa Ont**	Addition, Building M-12 Ont	482,250	169,627	169,627
Ogilvie & Hogg Ottawa Ont**	Arctic vessel—Research vessel Nfld	5,421,200	1,149,332	1,149,331
Rahm Construction Ltd Ottawa Ont	Addition Building U-66 Ont	509,922	460,101	460,101
Robert Construction Co (1970) Ltd Ottawa Ont	Construction of Collector Array Test Facility Ont	460,317	458,847	458,847
Robert Construction Co (1970) Ltd Ottawa Ont	Addition to Building M-14 Ont	300,300	300,300	300,300(*f*)
Robert Construction Co (1970) Ltd Ottawa Ont	Construction of Building M-32, Concrete flume Ont	265,007	265,007	265,007(*f*)
Seaboard Construction (78) Ltd St John's Nfld**	Phase I, Arctic Vessel Research Institute Nfld	2,508,544	40,263	2,508,544*
Subterranean (Winnipeg) Ltd Winnipeg Man**	Construction of a laboratory Man	564,137	555,137	555,137
R H Sulley & Associates St John's Nfld**	Arctic Vessel Research Institute Nfld	212,000	52,516	52,516
M Sullivan & Son Ltd Arnprior Ont**	Construction—Firetesting facilities Ont	3,191,374		3,191,374
Vic-Bilt General Contractors Inc Ottawa Ont	Addition to Building M-19 Ont	607,817	607,817	607,817(*f*)
SOLICITOR GENERAL $126,161,340				
Correctional Service $92,654,826				
Ace Electric Winnipeg Man**	New cell electrical outlets Man	278,528	24,522	278,528
Atco Construction Ltd Newcastle NB**	Foundation and structure NB	1,991,968	1,991,968	1,991,968
Atlas Construction Maritimes Fredericton NB**	Cladding and roofing NB	1,617,165	681,960	681,960
Bangman Ken Westbrook Ont**	Extension to food service facility Ont	427,051	403,005	427,051
Berge Construction Ltd Prince Albert Sask**	Kitchen modifications Sask	567,524	324,671	324,671
Boudreau Sheet Metal Works Ltd Dieppe NB**	Re-roofing Ph I Springhill Institution NS	252,426	252,426	252,426(*f*)
Britco Structures Ltd Langley BC**	Building construction Alta	382,059	382,059	382,059
C & D Contracting Agassiz BC**	Playfield construction—Service design study BC	282,443	6,500	282,443(*f*)
C M Security Components Ltd St Laurent Que**	Construct pre-fabricated living units Que	4,093,312	3,654,186	4,078,312
Cavan Construction Ltd Edmonton Alta**	Description construction Sask	7,188,053	4,176,043	4,176,043
Camstock International Ltd Winnipeg Man**	Exterior lighting Stony Mountain Institution Man	376,651	279,818	376,651
Construction Angem Inc Montreal Que**	Living units "B" building Que	2,357,532	2,204,020	2,204,020
Construction et Pavage Portneuf Inc St Marc des Carrieres Que**	Mobilization on penitentiary site Que	635,289	635,289	635,289(*f*)
Construction et Pavage Portneuf Inc St Marc des Carrieres Que**	Metallic framework for the penitentiary's main building Que	1,467,120	93,081	93,081
Construction Gérard Allard Inc Rock Forest Que**	Treatment of waste water Que	372,847	42,847	372,847(*f*)
Couvreur Verdun Inc Montreal Que**	Roof repairs Que	283,164	283,164	283,164(*f*)
Emmons & Mitchell Construction Ltd Kingston Ont**	Repair perimeter wall Ont	677,118	667,718	667,718
Eng-Con Holdings Ltd Sherwood Park Alta**	Water and sewer system modification Alta	509,826	509,826	509,826
Falk Brothers Industries Ltd Abbotsford BC**	Expansion of Kent Institution BC	2,542,204	2,252,859	2,405,619
Fidelity Maxam a Joint Venture Calgary Alta**	Cell block construction Alta	1,915,400	75,921	75,921
G Beaudet et Compagnie Ltee Warwick Que**	Redevelopment of Regional Reception Centre Lot # 2	7,039,717	3,896,975	3,896,975
Gionet Construction Ltd Caraquet NB**	Renous water and sewage lines NB	1,131,741	974,741	1,131,741(*f*)
Gloge Property Management Ltd Calgary Alta**	Heating system installation Alta	394,640	283,045	284,045
Herb Bate Ltd Victoria BC**	Health Care Segregation/Dissociation Bldg William Head Inst BC	1,096,115	307,597	307,597
Herve Pomerleau Inc St Georges de Beauce Que**	New institution Que	668,470	5,551,649	7,129,517(*f*)
Herve Pomerleau Inc St Georges de Beauce Que**	New institution Que	10,845,751	7,155,871	11,210,957
Herve Pomerleau Inc St Georges de Beauce Que**	New institution Que	1,976,259	1,384,017	1,384,017
Herve Pomerleau Inc St Georges de Beauce Que**	New institution Que	1,876,869	1,913,547	1,913,547
Immeubles Laurentian Realties Co Ltd Ottawa Ont**	Fit-up of Sir Wilfrid-Laurier Bldg Ont	1,333,813	144	1,330,062(*f*)
J Heber Brown Ltd Moncton NB**	Dorchester Industrial Bldg Phase II NB	1,272,318		1,262,065
James Kemp Construction Ltd Hamilton Ont**	Upgrade Internal Control Posts Phaset Ont	309,600	273,660	273,660
Ken Bangman Construction Co Ltd Westbrook Ont**	Renovate building A-1 Ont	625,258	606,824	625,258
La Compagnie de Construction Gaston Picard Inc Charny Que**	Foundation for penitentiary's main building Que	357,000	335,225	335,225
Lear Construction Services Ltd Calgary Alta**	Gymnasium construction Alta	1,070,724	868,871	1,070,724
M Sullivan & Son Ltd Arnprior Ont**	New activity building—Construction Ont	1,031,045		1,031,045(*f*)
M Sullivan & Son Ltd Arnprior Ont**	Upgrade and enlarge Collins Bay Institution Ont	3,555,514	174,838	3,555,514(*f*)
M Sullivan & Son Ltd Arnprior Ont**	Central heating plant Ont	2,512,029	781,327	2,512,029
Merit Mechanical Ltd Lower Sackville NS**	Renovate heating system, Springhill Institution NS	293,424	254,076	254,076
P & M Construction Ltd Edmonton Alta**	Recreation facilities Alta	2,212,917	1,181,282	2,212,918
P & M Construction Ltd Edmonton Alta**	Building construction Sask	914,616	451,975	914,616
P & M Construction Ltd Edmonton Alta**	Building expansion Alta	3,125,912	361,405	3,125,912
Pan-Western Construction Ltd Calgary Alta**	Building unit construction Alta	10,920,973	2,878,796	2,878,796
Pan-Western Construction Ltd Calgary Alta**	Electrical system installation Alta	2,648,147	1,526,420	1,526,420
Raycor Electric Ltd Port Hope Ont **	Install fire alarm system, Warkworth Inst Ont	306,168		306,168(*f*)
Rockwood Construction Ltd Fredericton NB**	Site clearing and demolition NB	550,137		550,137(*f*)
S & S Electric Ltd Chilliwack BC**	Disturbance repairs BC	1,685,714	436,673	1,685,714
Scott Builders Ltd Red Deer Alta**	Recreation building construction Alta	614,539	2,000	614,539(*f*)
Seward construction Ltd Surrey BC**	Stage III, Mountain Inst BC	338,962	136,308	338,962(*f*)
Shannon & Sims Development Ltd Edmonton Alta**	Maintenance building construction Alta	484,161	435,246	435,246
Sun Electric (1975) Ltd Saskatoon Sask**	Power distribution improvements Sask	265,852	42,366	265,852
Team Construction Moncton NS**	New Health Care Centre NB	341,120	341,120	341,120
Teck Construction Ltd Langley BC**	Disturbance repairs, Medium Security Inst BC	752,634	3,778	759,930
Teck Construction Ltd Langley BC**	Matsqui buildings BC	328,821	336,604	324,824
Ten Developments Surrey BC**	Control post security improvements, Kent Inst BC	313,046	313,046	313,046(*f*)
W V Wallans Construction Ltd Carrying Place Ont**	Secure control centres, Warkworth Institution Ont	291,935	291,935	291,935
White Star Construction Ltd Prince Albert Sask**	Building renovations Sask	351,248	303,999	351,248
White Star Construction Ltd Prince Albert Sask**	Fencing installation Sask	369,947	369,947	369,947(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
Royal Canadian Mounted Police $33,506,514				
LAW ENFORCEMENT PROGRAM $33,506,514				
Allor Building Enterprises Ltd Edmonton Alta**	Detachment construction Alta	925,151	245,085	903,840
Amrak Enterprises Ltd Kelowna BC**	Detachment construction BC	860,170		860,170
A V Carlson Construction Corp Calgary Alta**	Detachment construction Alta	921,885	66,550	921,885(/)
Bird Construction Ltd Regina Sask**	Fire alarms Sask	334,600		334,600(/)
Bockstael Construction (1979) Ltd Winnipeg Man**	Detachment construction Man	689,606	664,765	664,765
Bockstael Construction (1979) Ltd Winnipeg Man**	Detachment construction Man	696,328	654,210	654,210
Burak Construction (1968) Ltd Duncan BC**	Site acquisition BC	519,773	456,106	519,773(/)
Clark Construction Yellowknife NWT**	Married quarters NWT	292,820	2,136	292,820
Cligger Construction Ltd Peachland BC**	Detachment construction BC	394,599	21,916	394,599(/)
Construction Canvar Ltee Montreal Que**	Energy conservation Que	338,508	164,087	338,508(/)
Dineen Construction Ltd Dartmouth NS**	Correction of deficiencies HQ Bldg NS	1,531,898	834,047	834,047
Doyle Construction Co Ltd Vancouver BC**	Fairmont Complex fit-up BC	4,549,401	3,155,014	4,549,401
Elliston Development Ltd St John's Nfld**	Detachment construction Nfld	643,310	288,873	288,873
Ellwood-McRorie Ltd Portage La Prairie Man**	Detachment building Man	630,733	635	630,733
Faith Construction Ltd Fredericton NB**	Detachment construction NB	582,741	3,866	582,741(/)
Fen Construction Inc Penticton NB**	Site investigation BC	730,307		730,307(/)
Gillett Construction Ltd Calgary Alta**	Married quarters Alta	395,629	392,160	392,160
Grigsby Construction Greenwood BC**	Detachment construction BC	615,942	240,377	615,942(/)
Herb Bate Ltd Victoria BC**	Site investigation and acquisition BC	1,742,648	109,760	1,742,648(/)
Hewlett Services Div Springdale Nfld**	Detachment construction Nfld	415,724	344,350	344,350
Jim Dent Construction Hope BC**	Detachment bldg and residences BC	609,684	2,904	609,684(/)
Keller Construction Ltd Edmonton Alta**	RCMP detachment Alta	1,159,827		1,159,827(/)
Kraft Construction Ltd Saskatoon Sask**	RCMP building Sask	1,254,188	298,447	1,254,188(/)
Kraft Construction Ltd Winnipeg Man**	RCMP building Sask	15,388,293	8,238,067	14,956,579
L Mierau Construction Ltd Abbotsford BC**	Site and bldg RCMP BC	360,704	51,325	360,704(/)
Les Constructions Cavel Inc Montreal Que**	Detachment construction Que	915,075	(12,000)	915,075
Lingan Construction Sydney NS**	Design and construction RCMP detachment NS	710,977	25,700	710,977(/)
Malamute Saloon Ltd Whitehorse YT**	Renovations to RCMP detachment YT	358,420		358,420(/)
Malamute Saloon Ltd Whitehorse YT**	Detachment construction YT	450,611		450,611(/)
M Battel Construction Ltd Cache Creek BC**	Detachment construction BC	839,275	512,618	512,618
Mid-Valley Construction Ltd Kingston NS**	Construction of detachment NS	437,322	168	437,322(/)
Nelson Lumber Co Ltd Lloydminster Alta**	Detachment construction Alta	313,599	283,669	283,669
Norcan Development Ltd Winnipeg Man**	Sewer and water RCMP Complex Man	331,244	(2,697)	331,244
Omex Construction Corp Ltd Red Deer Alta**	Detachment construction Alta	309,718	86,625	135,820
Oord's Construction Ltd Agassiz BC**	Detachment construction BC	714,001	286,803	714,001(/)
Pacific Coast Construction Co Vancouver BC**	Detachment construction BC	1,006,406	63,157	1,006,406
Parsons Construction Ltd Moncton NB**	Detachment construction NB	624,388	421	624,388(/)
P C L Construction Ltd Yellowknife NWT**	Married quarters N'VT	385,410	385,410	385,410
Peace Valley Enterprises Ltd Dawson Creek BC**	Detachment construction Alta	508,543	478,873	478,873
Tower Artic Ltd Montreal Que**	Married quarters NWT	297,480	123,500	123,500
Trident Construction Co Ltd Lunenburg NS**	Detachment construction NS	533,243	518,998	533,243
Tri-Tec Developments Ltd Prince Albert Sask**	Detachment construction Sask	894,998	432,603	894,998(/)
Varnerin Construction Ltd Peace River Alta**	Detachment construction Alta	640,103		640,103(/)
Varnerin Construction Ltd Peace River Alta**	Construction of hangar Alta	478,747	441,553	441,553
Weber Construction Ltd Yorkton Sask**	Detachment construction Sask	2,354,166	1,465,626	1,465,626
Williams Murphy and MacLeod (1971) Ltd Charlottetown PEI**	Addition and renovations RCMP HQ PEI	1,448,456	84,660	1,448,456(/)
Woodlawn Construction Ltd Dartmouth NS**	Detachment construction NS	1,051,877	14,080	1,051,877
Zagbreb Construction Ltd Coquitlam BC**	Fairmont Complex—Interior renovations BC	1,424,089	353,277	1,424,089(/)
TRANSPORT $169,156,485				
Department $169,156,485				
DEPARTMENTAL ADMINISTRATION PROGRAM $3,112,400				
Lundrigan's Ltd Halifax NS**	Point Edward Coast Guard College—Residence NS	5,625,177		5,614,254
M Sullivan and Son Ltd Sydney NS**	Point Edward Coast Guard College—Physical training facilities NS	5,334,921	1,183,212	5,299,889*
V K Mason Construction Ltd Ottawa Ont**	Lecture theatre and courtyard, MOT Training Institute Ont	1,911,357		1,909,957
MARINE TRANSPORTATION PROGRAM $37,570,171				
A B McLean Ltd Sault Ste Marie Ont**	Dredge Westford turning basin Ont	531,813	236,473	531,813*(/)
A B McLean Ltd Sault Ste Marie Ont**	Dredging Central Kaministikwia River Ont	549,245	549,245	549,245(/)
A B McLean Ltd Sault Ste Marie Ont**	Dredging Upper Mission River turning basin Ont	318,771	318,771	318,771(/)
A S L K Canada Ltee Les Saules Que**	Reconstruction of the head of the wharf Que	1,865,602		1,865,602*(/)
Astar Contracting Ltd Courtenay BC	Extend radio telephone coverage "Site Preparation" West Coast Canada	732,047	44,372	732,047*(/)
Beaver Marine Halifax NS**	Dredging Miramiski channel NB	1,091,666	1,031,666	1,031,666(/)
Beck Construction Ltd St John's Nfld**	Marine emergency duties training centre Nfld	3,640,423	141,106	141,106
Bermingham Construction Ltd Hamilton Ont**	East port development—Road/rail/bridge—Piers 24-25 Ont	972,000	603,046	603,046
BIC Enterprises Dartmouth NS**	Foundation and site work CFB NS	1,452,536	47,677	1,452,536*(/)
Black and McDonald Ltd Ottawa Ont	Supply and install antenna cables etc NS	591,546	591,546	591,546

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
Bruno's Contracting (T Bay) Ltd Thunder Bay Ont**	Construct cell no 4 Ont	317,181	317,181	317,181(✓)
Canadian Dredge & Dock Company Toronto Ont**	Channel dredging Ont	576,800	213,535	213,535
Canadian Dredge & Dock Company Toronto Ont**	Redredge upstream shoal Ont	543,960	39,976	39,976
Cartier-McNamara Corp Whitby Ont**	Dredging Courtenay Bay NB	473,528	473,528	473,528(✓)
Cheverie Const Ltd Souris PEI**	Rail potato loading point PEI	350,412	3,153	350,412(✓)
Comeau and Savoie Construction Ltd Caraquet NB**	Wharf extension NB	943,041	494,091	494,091
Construction Canamont Inc Montreal Que**	Major repairs to the wharf for ferries Que	1,546,203	8,700	1,519,116*
Construction et Pavage Portneuf Inc St Marc des Carrieres Que**	Repair to the commercial wharf Que	277,040	277,040	277,040(✓)
Constructions Simard et Beaudry Inc Montreal Que**	Repair to the wharf Que	5,105,178	23,671	5,105,178*
Corporation de Construction Cartier Inc Whitby Ont**	Harbour improvement Que	4,885,217	4,808,816	4,808,816*
Dean Construction Co Ltd Tecumseh Ont**	Dredging approach channel Ont	440,913	22,703	440,913*(✓)
Dean Construction Co Ltd Tecumseh Ont**	Improved berthing facilities Ont	750,214	750,214	750,214(✓)
Dean Construction Co Ltd Tecumseh Ont**	West breakwater repairs Ont	359,445	359,445	359,445
Del Mar Contracting Ltd Fruitland Ont**	East port development Ont	1,076,325	1,058,901	1,058,901
Dillingham Construction Vancouver BC**	Breakwater modification BC	385,035	385,035	385,035(✓)
Dragage St-Maurice Ltee Yamaska Que**	Maintenance dredging of harbour Que	259,890	236,624	259,890*
Dufferin Construction Oakville Ont**	Modification to lift bridge Ont	1,176,925	85,339	1,176,925*(✓)
Falk Brothers Industries Ltd Abbotsford BC	Helicopter hangar at Prince Rupert Coast Guard Base BC	1,094,050	1,026,174	1,026,174
Foundation Maritime Halifax NS**	Wharf extension and harbour improvement NS	5,718,697	257,200	257,200
Franki Canada Ltd Montreal Que**	Pilewalk foundation NB	1,888,550	1,042,742	1,042,742
Fraser River Pile Driving Co Ltd New Westminster BC**	Wharf replacement BC	2,470,009	1,790,198	2,422,009*
Gid Sacrey Ltd Mount Pearl Nfld**	Wharf reconstruction Nfld	735,194	735,194	735,194
Gionet Construction Caraquet NB**	Excavate and backfill wharf NB	1,394,658	924,658	924,658
Hewlett Services Ltd Springdale Nfld	Construction of operations building, dwelling houses and bulk fuel storage tanks Nfld	5,499,876	367,143	5,499,876*(✓)
Irenée St-Laurent et Fils Inc Ste Luce Que**	Construction of a warehousing area at the wharf Que	494,198	466,240	466,240
Laval Fortin Ltee Alma Que**	Construction of Canadian Coast Guard building Que	874,595		874,595
Lemay Vican Inc Victoriaville Que**	Repair wharf Que	2,349,946	2,107,892	2,107,892
Les Constructions SRD Inc St Raphael de Bellechasse Que**	Repair breakwater and commercial wharf Que	614,727	591,647	614,727*(✓)
Levis Construction Inc St David de Levis Que**	Marine emergency duties training centre Que	1,594,237		1,594,237
MacLean Construction Ltd Charlottetown PEI**	Rail potato loading point PEI	552,978	552,978	552,978(✓)
Maritime Steel & Foundries Ltd New Glasgow NS	New tracks, trucks and key piles for Canso Canal Locks NS	490,221	26,278	490,221*(✓)
M Tec Steel Industries Ltd Delta BC**	Ship mock-up superstructure BC	327,518		327,518(✓)
Morin Inc Riviere du Loup Que**	New access road to the harbour Que	407,991	98,428	98,428
Nova Construction Ltd Antigonish NS**	Wharf extension design NS	4,665,560	1,303,064	1,303,064
Ocean Paving Limited Port Hawkesbury NS**	Paving and lighting NS	386,593		187,571
Phœnix Power Installation Qualicum Beach BC	Atmospheric environment services, refurbishing of weather station BC	849,936	849,936	849,936(✓)
Pitts Engineering Construction Markham Ont**	Maintenance dredging Ont	469,000	368,118	368,118
Rays Contracting Ltd Dalhousie NB**	Spoil containment at east wharf NB	647,758	647,758	647,758
Regina Associates Brockville Ont**	Heated storage building, Prescott Marine Base Complex Ont	592,254	558,078	592,254*
Robert McAlpine Limited Halifax NS	Construction of Halifax Traffic Centre NS	691,080	203,314	203,314
Rosaire Cote Inc St-Apollinaire Que**	Repair to commercial wharf Que	601,612	601,612	601,612(✓)
Sceptre Dredging Ltd Longueuil Que**	Rehandle dredging spoil disposal site Ont	609,371	16,127	609,371*(✓)
Sceptre Riedel Dawson Contracting Richmond BC**	Dredging areas 1, 2, 3 BC	602,134	602,134	602,134
Sceptre Riedel Dawson Construction Ltd Longueuil Que**	Rehandle dredge spoil Mission Bay disposal facility Ont	933,030	933,030	933,030(✓)
Seaward Construction Ltd Surrey BC	Additions and alterations to electronic workshop building BC	573,449	42,327	573,449*(✓)
Simard & Beaudry Inc Montreal Que**	Partial reconstruction to the wharf Que	2,823,089	538,865	2,823,089*
Stabilizers Ltd Charlottetown PEI**	Marshalling yard, railway wharf PEI	397,833	373,833	373,833
Steen Contractors Charlottetown PEI**	Water main, sprinklers and sewage, railway wharf PEI	300,000	50,000	50,000
Torenco Limited Downsview Ont**	Western entrance street south pier repairs Ont	278,610	278,610	278,610
Verreault Navigation Ltee Matane Que**	Maintenance dredging Que	258,621	258,621	258,621(✓)
Verreault Navigation Ltee Matane Que**	Maintenance dredging Que	314,600	220,220	220,220
Vie-Bilt General Contractors Ottawa Ont	Construction of navigational aids test centre Ont	372,160	99,668	369,560*
Waverley Construction Fredericton NB**	East public wharf NB	1,034,823	684,055	684,055
Zutphen Brothers Construction Ltd Port Hood NS	Installation of coast guard supplied tracks and trucks NS	1,228,652	626,152	626,152
AIR TRANSPORTATION PROGRAM $69,793,249				
ACZ Contractors Ltd Thunder Bay Ont	Extend runway 17-35—Kapuskasing Airport Ont	1,076,424	201,243	992,573(✓)
Aklavik Construction Ltd Aklavik NWT	Airport development NWT	392,900		323,948
A Lamothe Inc Noranda Que	Repaving, repairing drainage Que	1,469,800	1,408,900	1,408,900
ARC Enterprises 1976 Ltd Winnipeg Man	Air Terminal Building foundation repairs Man	536,991		511,103
Argo Industries Kamloops BC	Air terminal complex site services, phase 2 at Kamloops Airport BC	2,002,565	145,031	145,031
Aspen Construction Inc Prince Albert Sask	Airport development and related work NWT	527,300		472,362

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
B & K Contractors Ltd Kamloops BC	Air Terminal Building complex—Building structural frame at Kamloops Airport BC	489,555	485,247	485,247
Belcher Construction Ltd and Habitat Candiac Inc Boisbriand Que	Construct Air Terminal Building and staff accommodation building NWT	788,461		788,461*
Black and McDonald Ltd Ottawa Ont	Provision of field electric centre, power supplies, high intensity runway lighting and high intensity approach lighting Alta	976,146	10,052	976,602*(✓)
Black and McDonald Ltd Ottawa Ont	Construct field electrical centre and install power unit Nfld	623,561	611,778	611,778*(✓)
BLH Construction Sept-Îles Que	Upgrade water system Que	527,175		740,300
Boless Inc Thetford Mines Que	Airport—Public parking	1,631,399		1,843,300
Boless Inc Thetford Mines Que	Expand multi-purpose building Que	696,900	717,700	717,700
Bologna Construction Inc St Lambert Que	Garage maintenance Que	283,000		284,400
Bologna Construction Inc St Lambert Que	Garage and airport Que	355,663		484,100
Bologna Construction Inc St Lambert Que	Garage maintenance Que	287,000		289,000
Bowjen Holdings Ltd Cranbrook BC	Kimberley—Very high frequency omnidirectional range powerline BC	296,776	282,891	282,891
Braniff Construction Ltd Kelowna BC	Construction of new firehall/maintenance garage and related work at Castlegar Airport BC	909,752		909,752
Caniwi Enterprises Ltd Whitehorse YT	Reconstruct portion of aircraft parking apron YT	688,508	723,960	723,960(✓)
Carmacks Construction Ltd Edmonton Alta	Groundside parking facilities YT	1,155,689	875,085	875,085
Clement Belley Baie Comeau Que	A-AVASIS Clyde River NS	329,700		315,700
Columbia Bitulithic Vancouver BC	Resurface runway 6-24 and rehabilitate 01-19 BC	557,639	549,132	549,132
Comstock International Constructors Winnipeg Man	Airport development and access road NWT	926,776		708,604
Con-Pro Industries (Man) Ltd Winnipeg Man	Construction of a passenger shelter building NWT	362,147	350,525	350,525
Construction A Parisee Inc Sept-Îles Que**	Reconstruction of hangar Que	371,441	253,459	370,941*
Construction DCL Ltee St Hubert Que	Recover runway 16-34 and taxiway Que	2,398,500	2,045,600	2,045,600*
Construction DCL Ltee St Hubert Que	Construction of runway 08-26 Que	2,413,100		499,900
Construction Kigiak Westmount Que	Gravel supply Que	539,100	224,900	422,000*
Construction Quebec-Labrador Inc Sept-Îles Que	Construct new airport Que	429,400	403,700	403,700
Constructions Lang Ltee Sept-Îles Que	Recover in ciment, runway, taxiway, apron Que	1,551,300	1,507,700	1,507,700
Cooper Construction Company Limited Etobicoke Ont	Construction of air Terminal Building expansion at Hamilton Airport Ont	3,807,000	21,891	21,891
Covalco Construction Services Ltd Scarborough Ont	Asbestos removal in control tower building at Lester B Pearson International Airport Ont	517,810	517,810	517,810(✓)
Delmar Contracting Ltd Fruitland Ont	Sanitary sewer for air Terminal Building and water distribution system at Hamilton Civic Airport Ont	686,161	473,901	473,901
Demik Construction Ltd Hamilton Ont	Construction of firehall and related works at Hamilton Civic Airport Ont	529,841	30,360	30,360
Dufferin Construction Co Oakville Ont	Construction of air Terminal Building apron, associated taxiways at Hamilton Civic Airport Ont	2,305,889	961,284	2,306,829*(✓)
Dufferin Construction Co Oakville Ont	Construction of runway 12L-30, associated taxiways at Hamilton Civic Airport Ont	8,534,117	2,776,072	2,776,072
Dufferin Construction Co Oakville Ont	Construction of main incoming and distribution system and related work at Hamilton Civic Airport Ont	667,301	644,780	644,780
Ediltec Construction Montreal Que	Replace control tower Que	1,229,000	802,200	802,200
Ent Goulet La Tuque Que	Install very high frequency omnidirectional range and distance measuring equipment Que	295,200		275,100
Forish Plumbing and Heating Ltd Edmonton Alta	Water supply line Alta	646,707	460,938	460,938
Fred H Ross & Associates Yellowknife NWT	Runway relocation, apron expansion and related work NWT	798,119	240,969	798,119*(✓)
Fred H Ross Yellowknife NWT	Runway improvement and gravel crushing NWT	447,300	196,103	196,103
Gely Construction Inc Ste-Foy Que	Construction of runway Que	1,874,300	1,496,700	2,165,200*
Gely Construction Inc Ste-Foy Que	Develop airport Que	1,468,500	107,900	107,900
Goodbrand Construction Ltd Aldergrove BC	Field lighting and power supply BC	764,836		764,836
Goodbrand Construction Ltd Aldergrove BC	Upgrade sewage handling and disposal system BC	379,220	371,832	371,832
Guelpa Construction Ltd Courtenay BC	Extension to services building complex at Campbell River Airport BC	451,388	404,734	404,734
Headlano Construction Goose Bay Lab	Supply and install perimeter fencing at Deer Lake Airport Nfld	296,989	278,714	278,714(✓)
Hearn Stratton Construction Ltd Edmonton Alta	Equipment garage and related work NWT	831,017		832,864
Hearn Stratton Construction Ltd Edmonton Alta	Construct Air Terminal Building/Flight Service Station NWT	1,259,509	67,733	1,259,509*(✓)
Hugh M Grant Ltd Ottawa Ont	Aviation safety facility at Ottawa International Airport Ont	1,866,225		1,863,983
J Schettler Electric Ltd Headingley Man	Airport lighting Man	277,162	164,640	277,162*(✓)
J Schettler Electric Ltd Headingley Man	Renovating building at Churchill Airport Man	254,696	254,696	254,696(✓)
J A Belley Ent Chicoutimi Que	Expand and redevelop airport Que	1,039,100		1,039,100
Kelley AM and Son Winnipeg Man	Gravel crushing, runway surfacing NWT	537,302		491,040
Kona Builders Ltd Sudbury Ont	Construct firehall and equipment garage at Sudbury Airport Ont	1,736,352	922,858	1,731,118*(✓)
Lang Construction Sept-Îles Que	Paving runway and taxiway and apron Que	1,727,400		1,727,400
Lavallee's Electrical & Construction Ltd Stephenville Nfld	Extend the combined services building Nfld	457,100	300,202	300,202(✓)
Leclerc & Pelletier Inc Sept-Îles Que	Construction of an airport Que	554,300	149,800	588,500
Les Constructeurs Kigiak Inc Westmount Que	Restoration to masonry Que	829,400	871,700	871,700
Les Constructions Desourdy Inc St Hubert Que	Reconstruct taxiway "K" Que	641,800	675,300	675,300

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
Les Constructions Desourdy Inc St Hubert Que	Repave runway 10-28 Que	409,500	415,800	415,800(*f*)
Lundrigan's Limited Corner Brook Nfld	Construct Air Terminal Building Lab	3,078,968		3,070,181(*f*)
Malamute Saloon Ltd Whitehorse YT	Passenger/cargo shelter YT	249,700		256,983
Maple Leaf Construction (1978) Ltd Winnipeg Man	Construction of three infield taxiways at St Andrews Airport Man	441,591	408,169	408,169
M Battel Construction Cache Creek BC	Air terminal complex BC	1,975,101	80,825	80,825
McKay-Cocker Construction Co Ltd London Ont	New Air Terminal Building and related works at Sarnia Airport Ont	3,161,922	1,004,583	1,004,583
Midvalley Construction Co Kelowna BC	Extension of aircraft parking apron at Kelowna Airport BC	598,947	598,947	598,947(*f*)
Nanivisik Mines Calgary Alta	Develop Arctic B NWT	4,720,000		4,238,994
North Star Service and Construction (Inuvik) Ltd Inuvik NWT	Stockpile crushed rock and replace Rip Rap at Tyktoyaktuk and Aklavik Airports NWT	452,484	495,206	495,206(*f*)
Northland Bitulithic Ltd Downsview Ont	Repair and overlay runways and taxiway "C" at St Catharines Airport Ont	296,046	319,435	319,435(*f*)
O K Paving Co Ltd Victoria BC	Repair portion of aircraft parking apron BC	258,185		258,185
PCL Construction Ltd Yellowknife NWT	Passenger/cargo shelter and related work NWT	306,708	27,767	333,474(*f*)
Pennecan Limited St John's Nfld	Construct runway, taxiway and parking apron at St Anthony Airport Nfld	3,050,000	796,636	796,636
Peter Kiewit & Sons Co Ltd Edmonton Alta	Improve runway, taxiway and aprons NWT	1,558,745	1,463,678	1,463,678
Piggot Construction (1969) Ltd Saskatoon Sask	Equipment garage Sask	509,479		487,956
PM Meunier Inc St-Augustin-de-DesMaures Que	Addition of a floor to the FSS Que	278,000	91,500	91,500
Prism Construction Co Ltd Edmonton Alta	Renovations to regional workshop Alta	870,023	832,539	832,539
Proman Projects Ltd Prince Albert Sask	Water supply system BC	280,160	32,753	247,915
Richard and B A Ryan (Atlantic) Ltd Labrador City Lab	Combined services building Lab	1,938,320		1,932,586
River North Construction Ltd Prince Albert Sask	Construction of Air Terminal Building and related work at Prince Albert Airport Sask	569,000	232,068	232,068*
Riverside Gravel Co Ltd Winnipeg Man	Runway improvements and gravel crushing NWT	456,474	380,725	456,474*(*f*)
R M Belanger Ltd Chelmsford Ont	Expand public parking and convert to attended paid parking Ont	344,930	343,867	343,867
Rossi Construction (1976) Ltd Surrey BC	Air traffic control tower at Boundary Bay Airport BC	1,229,092		402,954
Schurman Construction Summerside PEI	Construct combined operations and control tower PEI	2,261,406	2,261,205	2,261,205
Sintra Inc (Region Estric) Sherbrooke Que	Recover, training runway 14 Que	1,156,200	78,900	78,900
Smith Bros & Wilson Ltd Vancouver BC	Stage IV addition to Air Terminal Building and related works at Kelowna Airport BC	1,701,500		1,701,500
Standard Paving Co North Bay Ont	Repairs to runway 08-26, taxis H&L complete with drainage, resurface terminal access road at North Bay Airport Ont	1,446,633		1,249,054
Strap Enterprise Inc Toronto Ont	Remove asbestos in equipment garage and re-insulate at North Bay Airport Ont	297,742	297,742	297,742
Territorial Evergreen Construction Ltd (formerly Claude's Construction (1981) Ltd) Yellowknife NWT	Supply and erection of passenger/cargo shelter and safety fence NWT	338,667	25,013	339,568
Towland-Hewitson Construction Ltd Downsview Ont	Reconstruction and expansion of taxiway A and apron I at Kenora Airport Ont	322,890	292,945	292,945(*f*)
Trend Construction Ltd Edmonton Alta	Construct Air Traffic Control Tower Alta	1,195,429	980,162	980,162
Van Dongen Construction Ltd Kamloops BC	Air Terminal Building complex building structural frame at Kamloops Airport BC	317,599	317,599	317,599(*f*)
Van Dongen Construction Ltd Kamloops BC	Firehall/maintenance garage addition at Kamloops Airport BC	325,306	325,306	325,306(*f*)
Warren Bitulithic Ltd Downsview Ont	Resurface runway 08-26 and taxiway "L" at North Bay Airport Ont	4,484,673	3,261,711	3,261,711(*f*)
Wayne & Harold Smith Construction Co Seaforth Ont	Remove asbestos in equipment garage and re-insulate at Sault Ste Marie Airport Ont	328,614	328,614	328,614(*f*)
Walter Cabott Construction Ltd Fort Moody BC	Flight service station cab BC	464,000	511,797	511,797
Westinghouse Canada Inc Ottawa Ont	Alert message system airfield lighting regulator station at Prince George Airport BC	362,983	362,983	362,983(*f*)
W L Wardrop & Associates Ltd Winnipeg Man	Relocate runway apron expansion and power supply NWT	265,300	82,814	219,901
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND $57,883,564				
Arnott MacPhail Associates Ltd Regina Sask	Contract administration and non-resident construction supervision for expansion of Air Terminal Building at Regina Airport Sask	1,776,000	382,969	923,150
Arrow Building Corporation Ltd Dartmouth NS	Modify maintenance garage at Halifax Airport NS	346,500	361,559	361,559
BA Construction Ltd Winnipeg Man	Expansion to aircraft parking apron at Winnipeg International Airport Man	1,788,034		1,788,034
BA Construction Ltd Regina Sask	Construction of parallel taxiway and related work at Regina Airport Sask	927,290	927,290	927,290*(*f*)
BA Construction Ltd Regina Sask	Construction of general aviation parking area and related work at Regina Airport Sask	535,436	473,538	473,538(*f*)
BA Construction Ltd Regina Sask	Construction of taxiway, extension of runway and related work at Regina Airport Sask	800,946	796,438	796,438(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
BA Construction Ltd Regina Sask	Reconstruction of taxiway and apron at Regina Airport Sask	809,048	795,940	795,940
Batiments Fortec Ltee Montreal Que	Reconstruct exterior walls of airport Que	276,200	304,900	304,900
Beaver Asphalt Ltd Ottawa Ont	Strengthen 14-32, button 14 and holding area to Pavement load railing 12 standard, replace L-1 approach cables runway 25 and repair pulpits at Ottawa Airport Ont	2,280,610		2,256,722
Beaver Asphalt (Ont) Ltd Ottawa Ont	Strengthen taxiway "A" at Ottawa Airport Ont	1,066,880	1,111,633	1,111,633(/)
Beaver Construction Co Ltd Richmond BC	Taxi "N" connector and related work BC	618,314	222,075	222,075
Black and McDonald Ottawa Ont	Improve normal and emergency power supply and distribution system at Ottawa Airport Ont	479,785	16,494	479,785(/)
Boudreau Sheet Metal Works Ltd Dieppe NB	Re-roof portions terminal building Nfld	462,930		462,930*(/)
Brule Construction Ltd Ottawa Ont	Structural steel and foundation at Ottawa Airport Ont	1,442,567	899,800	899,800
Burnett Construction Ltd St John's Nfld	Water reservoir, pumphouse and water mains at St John's Airport Nfld	867,035		279,210
Comstock International Ltd Ottawa Ont	Improvements to normal and emergency power supply and distribution switchgear and diesel generator Ont	492,497	3,016	435,927*(/)
Comstock International Ltd Ottawa Ont	Improve heat distribution system--Hangar 1-Air Terminal Building at Ottawa International Airport Ont	681,756		680,956
Construction Canvar Ltee Montreal Que	Construction of an elevator and modernization and modification to existing elevators Que	313,100	60,600	60,600
De Leuw Cather Western Ltd Regina Sask	Groundside development Sask	845,000	388,185	557,205*
Dineen Construction (Atlantic) Ltd Dartmouth NS	Modify curtain wall system at Halifax Airport NS	447,800	449,162	449,162
Dufferin Construction Oakville Ont	Construct taxiway, November extension Ont	1,798,428	1,798,428	1,798,428(/)
Dufferin Construction Oakville Ont	Area 2, stage 2 development Mike Taxi Ont	659,491		
Dufferin Construction Oakville Ont	Taxiway parallel "Romeo" Ont	3,249,900	2,920,181	2,920,181
Earl Jones and Sons Ltd Amherstburg Ont	Resurface apron, taxiways and public car park at Windsor Airport Ont	438,418	383,541	383,541(/)
Eastern Construction Company Ltd Toronto Ont	International inspection and enplaning baggage system at Toronto International Airport Ont	29,205,331	4,796,890	29,048,281*
EH Gullage Ltd Corner Brook Nfld	Air conditioning and related work at Gander Airport Nfld	946,429	33,255	943,429*(/)
Enasco Ltd Waterloo Ont	Upgrade electrical power system at London Airport Ont	656,992	44,100	44,100
Enterprise Guy Sauve St Laurent Que	Expand domestic arrivals Que	448,200	420,900	476,500*
FA Tucker (Atlantic) Ltd Truro NS	Construct runway PEI	5,926,613	4,512,831	4,512,831
Fermar Paving Rexdale Ont	Construct fillet holding bay to 06 runway threshold Ont	305,831	309,068	309,068
Fermar Paving Rexdale Ont	Development of area 2, stage 2, Airside road Ont	677,222	159,546	159,546
Gazzola Paving Ltd Concord Ont	Rebuild portion of T2 apron Ont	399,114	324,633	324,633
Goodbrand Construction Ltd Aldergrove BC	Sanitary sewer improvements and related work at Vancouver International BC	2,083,105	1,096,400	1,096,400
Goodyear Paving Ltd Moncton NB	Resurface runway 15-33 at Halifax Airport NS	2,331,068	2,294,764	2,294,764
Johnson Controls Ltd Regina Sask	Energy conservation retrofit and operations building and related work Sask	263,868	229,338	263,868*
Kean's Sand and Gravel Ltd Bonavista Nfld	Renovate sewer lines at Gander Airport Nfld	329,599		224,197(/)
La Cie de Pavage d'Asphalte Beaver Ltee Montreal Que	Recover runway 06D-246 Que	1,692,000	1,795,300	1,795,300
Les Installations Electriques G Bradley Ltee Ottawa Ont	Rehabilitate electrical distribution system at Sydney Airport NS	1,321,914	1,056,202	1,056,202(/)
L J Casavechia Contracting Ltd Dartmouth NS	Construct parallel taxi NS	3,762,145		3,912,633*(/)
Maritime Builders Limited Sydney NS	Extend baggage claim area at Sydney Airport NS	523,985	530,446	530,446(/)
Miller Contracting Ltd Vancouver BC	Multi-purpose parking lot at Vancouver International Airport BC	1,947,047	1,877,090	1,877,090
Miller Contracting Ltd Vancouver BC	Connecting road for car park at Vancouver International Airport BC	311,699	261,947	261,947
Muntz Construction Ltd Calgary Alta	Modifications to electrical and mechanical systems Air Terminal Building at Calgary International Airport Alta	519,045		413,017(/)
Newfoundland Engineering and Construction Co Ltd St John's Nfld	Extension to Terminal Building at Gander International Airport Nfld	2,964,894		2,857,968
Northern Construction Co Ltd Vancouver BC	Expansion of Air Terminal Building at Edmonton International Airport Alta	16,758,308	636,420	17,168,869
Ontario Electrical Construction Toronto Ont	Automated airside/terminal access points Ont	331,000	318,575	318,575
Orlando Construction Ltd Edmonton Alta	Airside corridor expansion, departure concourse ceiling and holding room Alta	568,700	511,306	511,306
Ottawa-Greenbelt Construction Co Ltd Gloucester Ont	Groundside improvement works at Ottawa International Airport Ont	1,748,888	1,628,343	1,628,343
Pave-Al Limited Mississauga Ont	Development of area 2, Stage 2 Ont	1,138,742	685,736	685,736
Pave-Al Limited and Orlando Corp Mississauga Ont	Development of area 5 Ont	1,054,324	797,637	797,637
Phase Electric Ltd Rothesay NB	Field electric centre NB	673,734	680,486	680,486
Phase Electric Ltd Rothesay NB	Field electric centre at Saint John Airport NB	434,193	361,198	361,198
Piggott Construction (1969) Ltd Saskatoon Sask	Expansion of aircraft parking apron Sask	582,339		512,900
Ramsay Construction Ltd Regina Sask	Construction of the groundside improvements at Regina Airport Sask	2,445,999	1,544,942	1,544,942
Robert Mitchell Inc Ville St Laurent Que	Passenger loading bridge at Edmonton International Airport Alta	587,973		588,569
Robert Mitchell Inc Ville St Laurent Que	Design, supply and installation of aircraft passenger loading bridge and related work at Saskatoon Airport Sask	508,357	506,927	506,927

Construction and acquisition of land, buildings and works—*Concluded*

Name and location of contractor	Brief description and province of project	Amount of contract	1983-84 Expenditures	Expenditures to date
		$	$	$
Robert Mitchell Inc Ville St Laurent Que	Supply and erect aircraft passenger loading bridge at Winnipeg International Airport Man	475,034	475,034	475,034
Ryles Ltd Ottawa Ont	Heating system Ont	667,084		611,050
S D Combustion St Leonard Que	Energy conservation—Power plant Que	538,700		538,700
Seaboard Construction 1978 Ltd St John's Nfld	Flight kitchen addition at Gander Airport Nfld	329,453		329,453(✓)
Seaboard Construction 1978 Ltd St John's Nfld	Extend Air Terminal Building—Phase 3 Nfld	1,667,811	5,019	1,667,811(✓)
Seaboard Construction 1978 Ltd St John's Nfld	Miscellaneous work at Gander Airport Nfld	293,143	7,449	294,143*(✓)
Simon Lemaire Inc St Leonard Que	Centralizing of compressors Que	289,300		
Standard Electric Markham Ont	Emergency power terminal 2 at Lester B Pearson International Airport Ont	388,500	285,188	285,188
Standard General Construction Richmond BC	South side road development at Vancouver International Airport BC	464,674	326,272	326,272
Sun Construction Co Ltd Calgary Alta	Air Terminal Building expansion at Regina Airport Sask	16,503,652	3,435,850	3,435,850
The Ikoy Partnership Winnipeg Man	Expansion of Air Terminal Building at Winnipeg International Airport Man	506,000	503,288	503,288(✓)
The Island Construction Ltd Charlottetown PEI	Rehabilitate runway 03-21 PEI	863,047	859,054	859,054(✓)
Towland-Hewitson Construction Ltd Downsview Ont	Overlay runway 07-25 at Thunder Bay Airport Ont	1,326,326	1,088,179	1,088,179(✓)
Trend Construction Ltd Edmonton Alta	Construct new firehall at Edmonton International Airport Alta	736,517	653,037	653,037
Trottoirs & Chaines Pilote Inc Ville de Vanier Que	Expand public parking and access roads at Quebec Airport Que	1,566,500	167,600	1,713,100*
Volker Stevin Contracting Ltd Calgary Alta	Modification and expansion of access roads and oversize vehicle parking at Calgary International Airport Alta	299,003	37,759	37,759
W Rourke Ltee Duberger Que	Expand Air Terminal Building, access roads and public parking Que	3,836,400	3,200,000	3,200,000
Westgate Mechanical Contractors Ltd Burnaby BC	Utilities building—Mechanical modifications at Vancouver International Airport BC	285,692	285,692	285,692
Yvon Rivest Inc Montreal Que	Install kettle and electrical accessories Que	330,900		
XGD Limited Regina Sask	Equipment maintenance garage and related work Sask	689,444		689,444
SURFACE TRANSPORTATION PROGRAM $797,101				
Beaver Marine Construction Halifax NS**	Ferry terminal redredging NS	302,229	68,194	302,229*(✓)
VETERANS AFFAIRS $524,554				
VETERANS AFFAIRS PROGRAM $524,554				
Gordon Sestock Construction Inc Montreal Nord Que**	Air conditioning of psychiatric wing, Sainte Anne's Hospital Que	291,557	291,557	291,557(✓)

---

* Amends reporting in previous year's Public Accounts.

** Awarded through Public Works.

*** Cost plus contract.

(✓) Contract completed.

(1) Shared-cost projects, in addition to the amounts reported, Public Works Canada has disbursed $103,971 on contract no 60-20151 and $140,000 on contract no 043184.

Construction and acquisition of machinery and equipment

This statement provides an analysis of the current year's expenditure (standard object 09) by type of machinery and equipment. A departmental summary of total current year's expenditure is provided in the Introduction of this volume (Table 3).

	Amount $
AGRICULTURE	
Department	
ADMINISTRATION PROGRAM	
Computers	2,009,803
Furniture and fixtures	219,876
Office equipment	137,830
Road motor vehicles	20,848
Scientific and technical equipment	13,236
Miscellaneous equipment	204,673
	2,606,316
AGRI-FOOD DEVELOPMENT PROGRAM	
Agricultural equipment	2,654,008
Computers	1,689,765
Office equipment	465,590
Office furniture	386,320
Road motor vehicles	1,916,754
Scientific and technical equipment	6,205,905
Miscellaneous equipment	1,542,949
	14,861,291
AGRI-FOOD REGULATION AND INSPECTION PROGRAM	
Agricultural equipment	74,182
Computers	775,474
Office equipment	287,758
Office furniture	165,908
Road motor vehicles	1,524,894
Scientific and technical equipment	1,412,745
Miscellaneous equipment	199,615
	4,440,576
AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND	
Agricultural equipment	9,500
Computers	2,301
Office equipment	2,061
Road motor vehicles	45,206
Scientific and technical equipment	302
Miscellaneous equipment	1,150
	60,520
CANADIAN GRAIN COMMISSION PROGRAM	
Computers	55,264
Office equipment	39,552
Office furniture	91,255
Road motor vehicles	11,170
Scientific and technical equipment	491,908
Miscellaneous equipment	230,414
	919,563
Canadian Dairy Commission	
Computers	13,641
Office equipment	4,342
Office furniture	47,542
	65,525
Canadian Livestock Feed Board	
Office equipment	7,780
Office furniture	41,791
	49,571
	23,003,362
COMMUNICATIONS	
Department	
COMMUNICATIONS PROGRAM	
Computer and other EDP equipment	608,399
Furniture, fixtures and office equipment	471,913
Scientific equipment	3,646,863
Telecommunications equipment	2,097,091
Transportation equipment	557,213
Miscellaneous equipment	466,576
	7,848,055
COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND	
Computer and other EDP equipment	31,410
Furniture, fixtures and office equipment	13,419
Telecommunications equipment	274,778
	319,607
ARTS AND CULTURE PROGRAM	
Furniture, fixtures and office equipment	29,586
Telecommunications equipment	3,696
	33,282
Canadian Radio-television and Telecommunications Commission	
Computer equipment	53,772
Furniture and fixtures	164,410
Office machines and equipment	200,472
	418,654
National Film Board	
Machinery and equipment for the production and distribution of films	2,822,190
National Library	
Computers and computer terminals	272,144
Furniture and fixtures	12,828
Micrographic and microfiche equipment	17,926
Office machines, equipment and shelving	106,331
Sound equipment	13,808
Telecommunications equipment	12,062
Miscellaneous equipment	44,263
	479,362
National Museums of Canada	
Audio-visual equipment	148,680
Display furnishings	181,200
EDP equipment	458,091
Field equipment	2,733
Furnitures and fixtures over $500	95,569
Heating, air conditioning and refrigeration equipment	5,347
Laboratory equipment	265,607
Materiel-handling equipment	109,548
Office furniture and fixtures over $500	78,290
Office furniture and fixtures under $500	68,350
Office machines and equipment over $500	289,661
Other office equipment	5,563
Other vehicles—Trailer included	22,775
Photographic equipment	57,991
Safety, alarm and signal systems	73,685
Telecommunications equipment	46,761
Vehicles—Motor	340,964
Workshop equipment	109,136
Miscellaneous equipment	43,905
	2,403,856
Public Archives	
Computers	44,056
Film equipment	13,870
Furniture and fixtures—DSS	35,027
Furniture and fixtures, excluding DSS	12,614
General purpose industrial machinery	7,199
Materiel-handling equipment	15,583
Microfiche reader/printer	4,863
Micrograhic equipment	48,312
Other electrical equipment	105,421
Other office machines and equipment	127,525

Construction and acquisition of machinery and equipment—*Continued*

	Amount
	$
Shelving	430,946
Sound equipment	162,723
Telecommunications equipment, excluding computers	164,248
Terminals	16,202
Vehicles	618
Video equipment	39,247
Viewing equipment	3,370
Miscellaneous equipment	418,713
	1,650,537
Social Sciences and Humanities Research Council	
Computer equipment	119,125
Furniture and fixtures	16,008
Office machines and equipment	23,281
Vehicles	15,667
	174,081
	16,149,624
CONSUMER AND CORPORATE AFFAIRS	
Department	
Furniture and fixtures	223,707
Motor vehicles	1,711,450
Office machines and equipment, $500 and over per item	1,581,950
Scientific equipment	1,301,614
Miscellaneous equipment	321,942
	5,140,663
Restrictive Trade Practices Commission	
Furniture and fixtures	1,734
Miscellaneous equipment	725
	2,459
	5,143,122
ECONOMIC AND REGIONAL DEVELOPMENT	
Ministry of State	
Computer	28,879
Furniture and fixtures	78,099
Office machines and equipment	19,593
Telecommunications equipment	256,599
Vehicles	29,178
	412,348
Northern Pipeline Agency	
Vehicles	8,160
	420,508
EMPLOYMENT AND IMMIGRATION	
Department	
DEPARTMENTAL ADMINISTRATION PROGRAM	
EDP equipment	96,201
Furniture and fixtures—Excluding purchases from DSS	21,047
Furniture and fixtures—Purchased from DSS	14,876
Office machines and equipment, $500 and over per item	264,274
Road motor vehicles	9,275
Safety and sanitation equipment	1,475
Telecommunications equipment	15,974
Miscellaneous equipment	29,492
	452,614
Canada Employment and Immigration Commission	
ADMINISTRATION PROGRAM	
EDP equipment	648,896
Furniture and fixtures—Excluding purchases from DSS	257,932
Furniture and fixtures—Purchased from DSS	1,052,767
Heating and air conditioning equipment	1,453
Measuring, controlling, laboratory and optical instruments	9,872
Office machines and equipment, $500 and over per item	1,198,942
Road motor vehicles	141,478
Safety and sanitation equipment	50
Telecommunications equipment	111,175
Miscellaneous equipment	130,726
	3,553,291
EMPLOYMENT AND INSURANCE PROGRAM	
EDP equipment	9,307,866
Furniture and fixtures—Excluding purchases from DSS	276,597
Furniture and fixtures—Purchased from DSS	272,498
Measuring, controlling, laboratory and optical instruments	204
Office machines and equipment, $500 and over per item	1,735,910
Road motor vehicles	202,083
Safety and sanitation equipment	18,775
Telecommunications equipment	103,284
Miscellaneous equipment	323,213
	12,240,430
IMMIGRATION PROGRAM	
EDP equipment	26,948
Furniture and fixtures—Excluding purchases from DSS	23,520
Furniture and fixtures—Purchased from DSS	48,748
Office machines and equipment, $500 and over per item	257,932
Road motor vehicles	180,824
Safety and sanitation equipment	11,805
Telecommunications equipment	7,471
Miscellaneous equipment	11,869
	569,117
ANNUITIES PROGRAM	
Office machines and equipment, $500 and over per item	49,300
Miscellaneous equipment	23,964
	73,264
Immigration Appeal Board	
Office furniture and fixtures	22,358
Office machines and equipment	11,836
	34,194
	16,922,910
ENERGY, MINES AND RESOURCES	
Department	
ADMINISTRATION PROGRAM	
Equipment	62,161
Machinery	384
Office machines and equipment	674,515
Other vehicles	35,073
	772,133
ENERGY PROGRAM	
Equipment	298,054
Office machines and equipment	516,765
Other vehicles	23,096
	837,915
MINERALS AND EARTH SCIENCES PROGRAM	
Aircraft and ships	72,088
Equipment	16,325,945
Machinery	2,029,265
Office machines and equipment	14,332,914
Other vehicles	481,024
	33,241,236
Atomic Energy Control Board	
EDP equipment	69,779
Field instruments	33,242
Furniture and fixtures	64,116
Heating, air conditioning and refrigeration equipment	5,000
Laboratory instruments	76,987
Office machines and equipment	10,017
Telecommunications equipment, excluding EDP	6,176
Vehicles	53,266
	318,583
National Energy Board	
Audio-visual aids	575
Computer equipment	149,538
Furniture and fixtures	16,575
Office machines and equipment	127,624
Telecommunications equipment	4,495
Miscellaneous equipment	744
	299,551
	35,469,418

Construction and acquisition of machinery and equipment—*Continued*

	Amount
	$
ENVIRONMENT	
ADMINISTRATION PROGRAM	
Conveying, elevating and materiel-handling equipment	14,442
Electronic data processing equipment	233,178
Furniture and fixtures—Excluding purchases from DSS	38,877
Furniture and fixtures—Purchased from DSS	15,471
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories (excluding X-ray equipment)	7,264
Miscellaneous vehicles other than road motor vehicles	14,969
Office machines and equipment, $500 and over per item	161,628
Other equipment including X-ray and related equipment	14,392
Safety and sanitation equipment, alarm and signal systems	12,765
Special industry machinery	2,071
Miscellaneous equipment	748
	515,805
ENVIRONMENTAL SERVICES PROGRAM	
Agricultural machinery and implements	13,701
Agricultural tractors	83,010
Conveying, elevating and materiel-handling equipment	33,912
Cooking equipment for food	25,638
Electric lighting, distribution and control equipment	134,178
Electronic data processing equipment	9,276,990
Electronic equipment	712,430
Furniture and fixtures—Excluding purchases from DSS	463,791
Furniture and fixtures—Purchased from DSS	428,283
General purpose industrial machinery	384,064
Heating, air conditioning and refrigeration equipment	287,569
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories (excluding X-ray equipment)	6,398,616
Miscellaneous vehicles other than road motor vehicles	259,262
Offices machines and equipment, $500 and over per item	1,665,464
Other electric equipment and appliances (excluding electronic equipment)	66,765
Other equipment including X-ray and related equipment	786,284
Road motor vehicles	1,894,476
Safety and sanitation equipment, alarm and signal systems	62,859
Scientific equipment	4,077,981
Service industry equipment (including vending machines)	118,160
Ships, boats and related equipment	99,312
Special industry machinery	45,361
Telecommunications equipment, excluding EDP	1,677,932
	28,996,038
PARKS CANADA PROGRAM	
Agricultural machinery and implements	32,060
Agricultural tractors	202,394
Communications and related equipment, excluding computers	684,091
Conveying, elevating and materiel-handling equipment	44,813
Cooking equipment for food	79,838
Electric lighting, distribution and control equipment	111,067
Electronic/automated office system equipment	418,831
Electronic data processing equipment	317,352
Furniture and fixtures—Excluding purchases from DSS	175,062
Furniture and fixtures—Purchased from DSS	207,742
General purpose industrial machinery	104,893
Heating, air conditioning and refrigeration equipment	139,849
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories (excluding X-ray equipment)	338,366
Miscellaneous vehicles other than road motor vehicles	216,304
Other electric equipment and appliances (excluding electronic equipment)	89,099
Other equipment including X-ray and related equipment	1,590,515
Road motor vehicles	2,080,362
Safety and sanitation equipment, alarm and signal systems	760,583
Service industry equipment (including vending machines)	217,358
Ships, boats and related equipment	71,785
Special industry machinery	892,668
	8,775,032
	38,286,875

	Amount
	$
EXTERNAL AFFAIRS	
Department	
CANADIAN INTERESTS ABROAD PROGRAM	
Computers	399,512
Electric lighting, distribution and control equipment	237,964
Furniture and fixtures	8,736,095
Heating, air conditioning and refrigeration equipment	754,088
Other electric equipment and appliances	2,544,852
Other equipment including X-rays and related equipment	(1,160,043)(1)
Other office machines and equipment	2,000,940
Road motor vehicles	2,736,574
Safety and sanitation equipment, alarm and signal system	1,115,412
Telecommunications equipment	2,949,361
	20,314,755
CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND	
Computers	17,464
Furniture and fixtures	22,942
Office machines and equipment	62,832
	103,238
GRAINS AND OILSEEDS PROGRAM	
Office machines and equipment	310
Canadian International Development Agency	
Computer equipment	74,057
Office furniture and fixtures	415,308
Office machines and equipment	528,581
Miscellaneous equipment	8,683
	1,026,629
International Joint Commission	
Furniture and fixtures	7,164
Office machine and equipment, $500 and over per item	9,438
	16,602
	21,461,534
FINANCE	
Department	
FINANCIAL AND ECONOMIC POLICIES PROGRAM	
Computers	494,931
Furniture and fixtures—DSS	210,602
Furniture and fixtures—Other	38,292
Office machines and equipment, $500 and over per item	405,624
Road motor vehicles	41,181
	1,190,630
ANTI-DUMPING TRIBUNAL PROGRAM	
Computers	11,732
INSPECTOR GENERAL OF BANKS PROGRAM	
Computers	1,045
Office machines and equipment, $500 and over per item	629
	1,674
Auditor General	
Audio-visual equipment	33,152
Computers	543,230
Office equipment	90,992
Office furniture	75,115
	742,489
Insurance	
EDP equipment	167,920
Office furniture and fixtures	35,554
Office machines and equipment, $500 and over per item	9,800
	213,274
Tariff Board	
Office machines and equipment, $500 and over per item	15,539
	2,175,338

Construction and acquisition of machinery and equipment—*Continued*

	Amount $
FISHERIES AND OCEANS	
Department	
Agricultural machinery and implements	22,812
Communication and related equipment	1,183,528
Computers	3,623,249
Conveying, elevating and materiel-handling equipment	401,871
Cooking equipment for food	29,307
Electric lighting, distribution and control equipment	87,639
Furniture and fixtures excluding DSS	639,249
Furniture and fixtures from DSS	305,171
General purpose industrial machinery	631,584
Heating, air conditioning and refrigeration equipment	1,279,627
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	4,517,671
Office machines and equipment	711,170
Other electrical equipment and appliances	854,958
Other miscellaneous vehicles	139,149
Road motor vehicles	2,431,861
Safety and sanitation equipment alarms and signal services	141,927
Ships and boats	24,016,956
Tractors	41,376
Miscellaneous equipment	1,878,547
	42,937,652
GOVERNOR GENERAL	
Office machines and equipment	27,040
Word processing equipment	71,255
	98,295
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
ADMINISTRATION PROGRAM	
Computers and computer access terminals	65,337
Cooking equipment for food	804
Electric lighting, distribution and control equipment	1,720
Furniture covered by dedicated funds	39,525
Heating, air conditioning and refrigeration equipment	1,219
Measuring, controlling, laboratory, medical and optical investments, apparatus and accessories (excluding X-ray equipment)	9,247
Miscellaneous vehicles (includes snowmobiles, etc.)	642
Office machines and equipment, $500 and over per item	205,178
Other electrical equipment and appliances	30,213
Other furniture and fixtures	19,783
Road motor vehicles	15,500
Safety and sanitation equipment, alarm and signal systems	2,743
Telecommunications equipment, excluding computers	16,361
Miscellaneous equipment	22,589
	430,861
INDIAN AND INUIT AFFAIRS PROGRAM	
Audio-visual equipment	129,652
Computers and computer access terminals	425,360
Cooking equipment for food	10,755
Electric lighting, distribution and control equipment	292,767
Furniture covered by dedicated funds	173,360
General purpose industrial machinery	2,563
Heating, air conditioning and refrigeration equipment	96,509
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories (excluding X-ray equipment)	11,476
Miscellaneous vehicles (includes snowmobiles, etc.)	114,380
Office machines and equipment, $500 and over per item	388,259
Other electrical equipment and appliances	126,666
Other furniture and fixtures	692,498
Road motor vehicles	1,040,606
Safety and sanitation equipment, alarm and signal systems	392,035
Service industry equipment	27,760
Ships and boats and related equipment	6,109
Telecommunications equipment excluding computers	33,740
X-ray and related equipment	64,869
Miscellaneous equipment	228,602
	4,257,966

	Amount $
NORTHERN AFFAIRS PROGRAM	
Computers and computer access terminals	55,588
Cooking equipment for food	4,744
Electric lighting, distribution and control equipment	7,094
Furniture covered by dedicated funds	29,098
General purpose industrial machinery	9,923
Heating, air conditioning and refrigeration equipment	19,868
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories (excluding X-ray equipment)	58,188
Miscellaneous vehicles (includes snowmobiles, etc.)	22,507
Office machines and equipment, $500 and over per item	222,620
Other electrical equipment and appliances	20,186
Other furniture and fixtures	50,908
Road motor vehicles	366,550
Safety and sanitation equipment, alarm and signal systems	4,416
Service industry equipment	1,025
Ships and boats and related equipment	13,357
Telecommunications equipment excluding computers	185,584
X-ray and related equipment	234
Miscellaneous equipment	507,584
	1,579,474
	6,268,301
JUSTICE	
Department	
ADMINISTRATION OF JUSTICE PROGRAM	
EDP equipment	956,473
Furniture and fixtures	2,497
Furniture and fixtures—Dedicated Funds	88,594
Motor vehicles	22,940
Office machines and equipment, $500 and over per item	455,601
Miscellaneous equipment	184,928
	1,711,033
CANADIAN UNITY INFORMATION OFFICE PROGRAM	
Furniture and fixtures	14,931
Motor vehicles	3,688
Office machines and equipment, $500 and over per item	3,488
	22,107
Canadian Human Rights Commission	
Computer equipment	233,015
Furniture and fixtures	61,016
Office machines and equipment	96,752
	390,783
Commissioner for Federal Judicial Affairs	
Furniture and fixtures	5,633
Office equipment	5,881
	11,514
Federal Court of Canada	
Furniture and fixtures	158,660
Office machines and equipment	56,319
	214,979
Law Reform Commission of Canada	
Furniture and fixtures	993
Furniture and furnishing—Dedicated Funds	5,365
Office machines and equipment, $500 and over per item	15,597
Miscellaneous equipment	8,623
	30,578
Offices of the Information and Privacy Commissioners of Canada	
Furniture and fixtures	61,670
Office machines and equipment	65,232
Vehicles	12,688
	139,590
Supreme Court of Canada	
Furniture and fixtures	13,481
Heating, air conditioning and refrigeration equipment	2,396

Construction and acquisition of machinery and equipment—*Continued*

	Amount
	$
Office machines and equipment, $500 and over per item	37,725
Miscellaneous equipment	60,000
	113,602
Tax Court of Canada	
EDP equipment	55,449
Furniture and fixtures	100,908
Furniture and furnishing—Dedicated Funds	1,400
Office machines and equipment	21,657
Miscellaneous equipment	2,179
	181,593
	2,815,779
LABOUR	
Department	
Furniture and fixtures	61,355
Other electrical equipment and appliances	7,266
Other office machines and equipment, $500 and over per item	429,948
Other vehicles	21,600
	520,169
Canada Labour Relations Board	
Furniture and fixtures	22,402
Office machines and equipment	12,141
Miscellaneous equipment	789
	35,332
	555,501
NATIONAL DEFENCE	
DEFENCE SERVICES PROGRAM	
Aircraft and ships	1,212,087,640
Data processing equipment	23,532,084
Furniture and equipment	14,288,691
Machinery and equipment	114,789,692
Medical dental and radiation detection equipment	20,824,798
Motorized vehicles	153,522,859
Radar and navigation equipment	7,521,050
Research and development equipment	32,613,564
Weapons and ammunition for defence	213,581,128
Miscellaneous equipment	1,078,349
	1,793,839,855
NATIONAL HEALTH AND WELFARE	
Department	
DEPARTMENTAL ADMINISTRATION PROGRAM	
Communication and related equipment	25,889
Computers and EDP equipment	157,841
Furniture, fixtures and office equipment	324,752
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	9,600
Road motor vehicles	29,170
Word processing machines and equipment	53,822
Miscellaneous equipment	394
	601,468
HEALTH AND SOCIAL SERVICES PROGRAM	
Communication and related equipment	2,650
Computers and EDP equipment	128,108
Furniture, fixtures and office equipment	97,274
General purpose industrial machinery	9,363
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	7,325
Miscellaneous equipment	9,516
	254,236
MEDICAL SERVICES PROGRAM	
Comunication and related equipment	674,714
Computers and EDP equipment	101,547
Cooking and other electric appliances	240,905
Electric lighting, distribution and control equipment	26,394
Furniture, fixtures and office equipment	1,304,786
General purpose industrial machinery	179,999
Heating, air conditioning and refrigeration equipment	95,297
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	2,289,137
Operating room equipment	534,647
Road motor vehicles and tractors	1,608,883
Safety and sanitary equipment	45,721
Ships and boats	46,249
Word processing machines and equipment	428,182
Miscellaneous equipment	3,469
	7,579,930
HEALTH PROTECTION PROGRAM	
Communication and related equipment	21,400
Computers and EDP equipment	272,713
Cooking equipment and other electric appliances	41,261
Electric lighting, distribution and control equipment	5,431
Furniture, fixtures and office equipment	416,851
General purpose industrial machinery	27,323
Heating, air conditioning and refrigeration equipment	339,870
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	5,699,201
Road motor vehicles	345,770
	7,169,820
INCOME SECURITY PROGRAM	
Communication and related equipment	44,944
Computers and EDP equipment	69,404
Furniture, fixtures and office equipment	562,358
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	52,309
Word processing machines and equipment	164,038
Miscellaneous equipment	33
	893,086
FITNESS AND AMATEUR SPORT PROGRAM	
Computers and EDP equipment	9,004
Furniture, fixtures and office equipment	46,781
Sport equipment	98,412
Miscellaneous equipment	123
	154,320
Medical Research Council	
Computer equipment	204,734
Furniture and fixtures	2,001
Office machines and equipment	10,455
	217,190
	16,870,050
NATIONAL REVENUE	
Customs and Excise	
EDP equipment	2,003,379
Furniture and fixtures	637,340
Laboratory and scientific equipment	156,366
Office machines, equipment and accessories, $500 and over per item	957,953
Road motor vehicles	436,898
Telecommunications equipment	48,490
Miscellaneous equipment	362,797
	4,603,223
Taxation	
Computer equipment	9,434,357
Furniture and fixtures	2,055,856
Office machines and equipment	3,217,313
Telecommunications equipment	1,518,789
	16,226,315
	20,829,538
PARLIAMENT	
The Senate	
Furniture and fixtures	347,481
Office machines and equipment	386,279
	733,760

Construction and acquisition of machinery and equipment—*Continued*

	Amount $
House of Commons	
Communication equipment	1,206,912
Computer equipment	28,858
Office furniture and fixtures	685,338
Office machines and equipment	4,153,342
Operating equipment	105,543
Transportation equipment	36,738
Miscellaneous equipment	48,154
	6,264,885
Library of Parliament	
Furniture and fixtures	74,219
Office machines and equipment, $500 and over per item	39,950
	114,169
	7,112,814
PRIVY COUNCIL	
Department	
PRIVY COUNCIL OFFICE PROGRAM	
Computer equipment	390,310
Furniture and fixtures	236,162
Office machines and equipment	386,122
Vehicles	19,669
	1,032,263
Canadian Intergovernmental Conference Secretariat	
Furniture and fixtures purchased from DSS	1,260
Office machines and equipment, $500 and over per item	6,222
	7,482
Chief Electoral Officer	
Furniture and fixtures	24,080
Other office machines, $500 and over per item	56,906
	80,986
Commissioner of Official Languages	
Furniture and fixtures	42,097
Office machines and equipment	132,387
Other electrical equipment and appliances	315
	174,799
Economic Council of Canada	
EDP equipment	10,414
Furniture and fixtures	958
Office machines and equipment, $500 and over per item	42,039
	53,411
Public Service Staff Relations Board	
Furniture and fixtures	27,344
Other office machines and equipment, $500 and over per item	21,663
	49,007
	1,397,948
PUBLIC WORKS	
Department	
ADMINISTRATION PROGRAM	
EDP equipment	474,794
EDP—Key driven terminals	151,732
Furniture and fixtures excluding purchases from DSS	53,856
Furniture and fixtures purchased from DSS	1,389
Office machines and equipment, $500 and over per item	88,135
Other equipment over $500	17,655
Road motor vehicles and trailers	12,832
	800,393
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM	
Conveying, elevating and materiel-handling equipment	345
EDP equipment	621,585
EDP—Key driven terminals	280,444
Floating equipment	12,783
Furniture and fixtures excluding those purchased from DSS	5,358
Furniture and fixtures purchased from DSS	5,587
Laboratory, scientific, drafting, survey and testing equipment	115,970
Office machinery and equipment, $500 and over per item	246,202
Other equipment over $500	116,666
Road motor vehicles and trailers	82,451
	1,487,391
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND	
All cafeteria equipment	2,866
Construction and maintenance of machinery and equipment	293,938
Conveying, elevating and materiel-handling equipment	32,948
EDP equipment	466
Electric, lighting, distribution and control equipment	360,843
Floating equipment	34,148
Furniture and fixtures excluding purchases from DSS	106,759
Furniture and fixtures purchased from DSS	16,379
Heating, plumbing, air conditioning and refrigeration equipment	1,729,916
Laboratory, scientific, drafting, survey and testing equipment	214,571
Office machines and equipment, $500 and over per item	23,672
Other electrical equipment and appliances	4,045
Other equipment over $500	950,997
Road motor vehicles and trailers	159,855
Safes, shelving and other fittings for Post Office	24,416
Safety, alarm and sprinkler equipment	87,187
Tools over $500	6,435
	4,049,441
ACCOMMODATION PROGRAM	
All cafeteria equipment	180,778
Cleaning equipment and appliances	71,526
Construction and maintenance of machinery and equipment	264,437
Conveying, elevating and materiel-handling equipment	447,720
EDP equipment	1,241,768
EDP—Key driven terminals	1,259,612
Electric, lighting, distribution and control equipment	265,562
Floating equipment	9,494
Furniture and fixtures excluding purchases from DSS	315,342
Furniture and fixtures purchased from DSS	465,520
Heating, plumbing, air conditioning and refrigeration	1,020,206
Laboratory, scientific, drafting, survey and testing equipment	637,478
Office machines and equipment, $500 and over per item	818,605
Other electrical equipment and appliances	190,464
Other equipment over $500	1,118,655
Road motor vehicles and trailers	820,822
Safes, shelving and other fittings for Post Office	9,729
Safety, alarm and sprinkler equipment	23,074
Telecommunications equipment excluding EDP	67,584
Tools over $500	39,937
	9,268,313
MARINE PROGRAM	
All cafeteria equipment	775
Construction and maintenance of machinery and equipment	241
Conveying, elevating and materiel-handling equipment	7,770
EDP equipment	12,687
Electric lighting distribution and control equipment	1,064
Floating equipment	190,220
Furniture and fixtures excluding purchases from DSS	944
Heating, plumbing, air conditioning and refrigeration	44,701
Laboratory, scientific, drafting, survey and testing equipment	3,320
Other equipment over $500	26,022
Road motor vehicles and trailers	30,938
Safety, alarm and sprinkler equipment	7,112
Telecommunications equipment excluding EDP	3,078
	328,872
TRANSPORTATION AND OTHER ENGINEERING PROGRAM	
Construction and maintenance of machinery and equipment	18,163
EDP equipment	34,067
Furniture and fixtures excluding purchases from DSS	2,215
Laboratory, scientific, drafting, survey and testing equipment	15,112
Office machines and equipment, $500 and over per item	8,059
Other equipment over $500	5,379
Road motor vehicles and trailers	176,791
Telecommunications equipment, excluding EDP	1,798
	261,584

Construction and acquisition of machinery and equipment—*Continued*

	Amount $
LAND MANAGEMENT AND DEVELOPMENT PROGRAM	
EDP equipment	2,869
Electric lighting, distribution and control equipment	1,164
Furniture and fixtures purchased from DSS	4,398
Office machines and equipment, $500 and over per item	4,373
Tools over $500	580
	13,384
MUNICIPAL GRANTS PROGRAM	
Office machines and equipment, $500 and over per item	968
Road motor vehicles and trailers	15,095
	16,063
	16,225,441
REGIONAL INDUSTRIAL EXPANSION	
Department	
INDUSTRY, TRADE AND COMMERCE—TRADE-INDUSTRIAL PROGRAM	
Computers	941,036
Furniture and fixtures	207,180
Motor vehicles	72,820
Office machines and equipment	1,647,139
Miscellaneous equipment	106,720
	2,974,895
INDUSTRY, TRADE AND COMMERCE—TOURISM PROGRAM	
Office machines and equipment	118,350
Miscellaneous equipment	10,333
	128,683
REGIONAL ECONOMIC EXPANSION	
Computers	45,802
Furniture and fixtures	32,042
Motor vehicles	36,734
Office machines and equipment	159,694
Miscellaneous equipment	29,841
	304,113
Foreign Investment Review Agency	
Furniture and fixtures	7,604
Office machines and equipment	10,159
	17,763
	3,425,454
SCIENCE AND TECHNOLOGY	
Ministry of State	
Computer equipment	8,096
Furniture and fixtures	36,468
Office machines and equipment	9,072
Telecommunications equipment	4,185
	57,821
National Research Council of Canada	
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM	
Communication equipment	100,086
Computers and related equipment	6,016,654
Conveying elevation and materiel-handling equipment	159,998
Furniture and office equipment	1,752,052
General purpose industrial machinery	1,842,063
Light, heat, power, water and other electrical equipment	1,661,542
Scientific laboratory equipment	26,904,193
Specific industrial machinery	14,739
Transportation equipment	291,483
	38,742,810
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM	
Communication equipment	1,875
Computers and related equipment	20,818
Furniture and office equipment	209,051
	231,744
Natural Sciences and Engineering Research Council	
Furniture and fixtures	31,047
Office machines and equipment	111,161
	142,208
Science Council of Canada	
Computer equipment	28,025
Furniture and fixtures	2,874
	30,899
	39,205,482
SECRETARY OF STATE	
Department	
ADMINISTRATION AND REGIONAL OPERATIONS PROGRAM	
Furniture and fixtures	122,117
Office equipment, $500 and over per item	384,292
	506,409
OFFICIAL LANGUAGES PROGRAM	
Furniture and fixtures	21,903
Office equipment, $500 and over per item	737,527
	759,430
EDUCATION SUPPORT PROGRAM	
Furniture and fixtures	33,406
Office equipment, $500 and over per item	16,015
	49,421
CITIZENSHIP AND CULTURE PROGRAM	
Furniture and fixtures	135,911
Office equipment, $500 and over per item	213,999
	349,910
Advisory Council on the Status of Women	
Furniture and fixtures	8,069
Office equipment, $500 and over per item	4,555
	12,624
Public Service Commission	
PUBLIC SERVICE COMMISSION	
Data processing equipment	537,046
Electrical equipment and appliances	2,729
Office furniture and fixtures	191,107
Office machine and equipment	481,175
Telecommunications equipment	103,381
	1,315,438
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND	
Data processing equipment	130,603
Electric equipment and appliances	29,633
Office furniture and fixtures	12,985
Office machines and equipment	235,837
	409,058
Status of Women—Office of the Co-ordinator	
Furniture and fixtures	20,125
Office machines and equipment, $500 and over per item	57,162
	77,287
	3,479,577
SOCIAL DEVELOPMENT	
Ministry of State	
Computer equipment	14,986
Furniture and fixtures	29,997
Office machines and equipment	129,577
Security equipment	402
Telecommunications equipment	8,476
Vehicles	17,567
	201,005

Construction and acquisition of machinery and equipment—*Continued*

	Amount $
SOLICITOR GENERAL	
Department	
ADMINISTRATION PROGRAM	
EDP equipment	93,758
Office furnishings—DSS	3,980
Office furnishings—Other than DSS	16,053
Office furniture—DSS	27,187
Office furniture—Other than DSS	22,241
Office machines and equipment, $500 and over per item	17,788
Telecommunications and related equipment	141,549
Miscellaneous equipment	13,825
	336,381
Correctional Service	
Agricultural equipment	499,584
Communication and related equipment	751,520
Furniture and fixtures	1,515,105
General purpose industrial machinery	5,742,365
Office machines and equipment	2,357,362
Propane conversion costs	16,499
Road motor vehicles	1,452,329
Miscellaneous equipment	3,346,480
	15,681,244
National Parole Board	
EDP equipment	841,397
Furniture and fixtures	48,091
Office machines and equipment	54,898
Telecommunications equipment	105,851
Miscellaneous equipment	129
	1,050,366
Royal Canadian Mounted Police	
LAW ENFORCEMENT PROGRAM	
Aircraft	971,377
Communications equipment	7,399,002
Computer equipment	2,818,990
Furniture and fixtures	913,012
Industrial and special purpose machinery	336,442
Investigational aids	1,358,659
Laboratory equipment	2,192,452
Office machines and equipment	937,573
Security equipment	491,821
Ships and boats	967,938
Vehicles	21,840,531
Miscellaneous equipment	81,449
	40,309,246
	57,377,237
SUPPLY AND SERVICES	
Department	
SERVICES PROGRAM	
Audio-visual equipment	6,799
Communications equipment	165,517
Computer and related equipment	7,268,593
Computer room furniture and fixtures	97,142
Furniture and fixtures	279,875
Office machines and equipment	510,104
Warehouse equipment	2,709
Miscellaneous equipment	14,839
	8,345,578
SUPPLY PROGRAM	
Audio-visual equipment	16,017
Computers and related equipment	1,956,619
Industrial machinery and equipment	1,146,375
Motor vehicles	216,444
Office machines and equipment	615,568
Warehouse equipment	88,489
Miscellaneous equipment	380,085
	4,419,597
Statistics Canada	
Addressograph equipment	112,895
Computers	2,846,779
EDP related equipment	81,133
Furniture and fixtures (Dedicated Funds)	727,652
Furniture and fixtures (Non Dedicated)	76,779
Materiel-handling equipment	6,545
Office machines and equipment	131,576
Road motor vehicles	9,283
Scales—Mailing equipment	30,069
Telecommunications equipment	135,726
Typewriters	169,485
Word processors	257,534
Miscellaneous equipment	368,414
	4,953,870
	17,719,045
TRANSPORT	
Department	
DEPARTMENTAL ADMINISTRATION PROGRAM	
Computers	8,494,370
Furniture and furnishings	138,466
Maintenance equipment	31,696
Office equipment	394,446
Scientific equipment	712,203
Special ATC equipment	14,365
Telecommunications equipment	201,571
Miscellaneous equipment	96,946
	10,084,063
MARINE TRANSPORTATION PROGRAM	
Aircraft equipment	748,546
Computer equipment	508,246
Construction equipment	324,337
Furniture and furnishings	1,781,087
Maintenance equipment	1,592,892
Marine equipment	81,616,327
Scientific equipment	10,049,429
Telecommunications equipment	93,617
Transportation equipment	1,638,978
	98,353,459
AIR TRANSPORTATION PROGRAM	
Aircraft equipment	16,179,186
Airport heavy duty equipment	9,193,836
Communications equipment	2,704,453
Computers	2,140,602
Crash, rescue and fire equipment	3,907,861
Fire prevention equipment	39,359
Furniture and furnishings	1,035,673
Maintenance equipment	1,079,485
Navigational aids equipment	28,320,432
Office equipment	1,366,864
Scientific equipment	1,129,910
Special ATC equipment	569,845
Telecommunications equipment	22,356
Transportation equipment	2,704,733
	70,394,595
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND	
Airport heavy duty equipment	5,731,208
Communications equipment	170,967
Computers	93,514
Crash, rescue and fire equipment	1,466,734
Fire prevention equipment	13,777
Furniture and furnishings	633,687
Maintenance equipment	2,429,897
Navigational aids equipment	563,074
Office equipment	687,673
Scientific equipment	246,395
Special ATC equipment	320,284
Telecommunications equipment	111,766
Transportation equipment	653,772
	13,122,748

Construction and acquisition of machinery and equipment —*Concluded*

	Amount
	$
SURFACE TRANSPORTATION PROGRAM	
Acquisition of road motor vehicles	985,327
Computer equipment	67,472
Furniture and furnishings	110,019
Heavy duty equipment	216,525
Maintenance equipment	71,385
Office equipment	89,184
Scientific equipment	141,961
Telecommunications equipment	22,143
Test equipment	46,143
	1,750,159
Canadian Transport Commission	
EDP equipment	332,960
Office furniture and fixtures—Other than DSS	47,322
Office furniture and fixtures—Purchased from DSS	49,563
Office machines and equipment, $500 and over per item	102,893
Road motor vehicles	13,478
	546,216
	194,251,240
TREASURY BOARD	
Secretariat	
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
Furniture and fixtures—DSS	40,872
Furniture and fixtures—Other	2,531
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	9,974
Office machines and equipment, $500 and over per item	18,671
	72,048
VETERANS AFFAIRS	
VETERANS AFFAIRS PROGRAM	
Communication and related equipment	43,002
Conveying, elevating and materiel-handling equipment	118
EDP equipment	589,779
Furniture and fixtures (excl DSS)	251,217
Furniture and fixtures (DSS)	724,911
Heating, plumbing, air conditioning and refrigeration	34,574
Motor vehicles	156,405
Office equipment, $500 and over per item	226,576
Other electrical equipment and appliances	130,457
Scientific equipment	89,949
Service industry equipment	20,243
Miscellaneous equipment	181,187
	2,448,418
WAR VETERANS ALLOWANCE BOARD PROGRAM	
Furniture and fixtures (excl DSS)	475
Furniture and fixtures (DSS)	385
Office equipment, $500 and over per item	517
	1,377
PENSIONS PROGRAM	
Furniture and fixtures (excl DSS)	15,507
Furniture and fixtures (DSS)	8,065
Office equipment, $500 and over per item	33,538
Scientific equipment	5,560
Miscellaneous equipment	1,420
	64,090
BUREAU OF PENSIONS ADVOCATES PROGRAM	
EDP equipment	4,065
Furniture and fixtures (excl DSS)	2,860
Furniture and fixtures (DSS)	2,555
Office equipment, $500 and over per item	4,659
	14,139
	2,528,024
Grant total	2,386,242,977

---

(1) Including disbursements of $1,355,799 and credits of $2,515,842 relating to inventory control for posts abroad.

Payments of $5,000 or over for land and buildings

This statement provides details for payments of $5,000 or over for land and buildings.

Payee	Location	Authority	Amount
			$
AGRICULTURE			
Department			
AGRI-FOOD DEVELOPMENT PROGRAM			
Prince Edward Island—			
Kirsten Connor	Charlottetown (Harrington)	TB 786329 January 27, 1983	158,550
Albert S Holmes	Charlottetown (Harrington)	Departmental	56,400
Quebec—			
City of Saint-Hyacinthe	Saint-Hyacinthe	Departmental	97,293
Ontario—			
Corporation of the City of Windsor	Windsor	Departmental	32,000
Steetly Industries Limited	Queenston	Departmental	27,500
Manitoba—			
Duclos August and Marie	Poplar Point	Departmental	6,177
McPhail Robert B and Richards Ina F	Poplar Point	Departmental	7,627
The Estate of Emilienne Malette and The Province of Manitoba	Winnipeg (Glenlea)	PC 1984-1242 April 12, 1984	60,000
Saskatchewan—			
Boehr Construction	Watrous	Departmental	8,654
Chieftan Industrial Contractors and Consultants Ltd	Indian Head	Departmental	172,976
Don's Flooring	Kelvington	Departmental	7,660
Dura Structures	Regina	Departmental	14,293
Elasser Alfred	Leader	Departmental	5,650
Environment Canada	Regina	Departmental	13,162
Epp Vernon	Hoosier	Departmental	10,700
Giroux Concrete Ltd	Weyburn	Departmental	36,680
Long and Son Electric Ltd	Rosetown	Departmental	6,588
Midland Home Centre	Kelvington	Departmental	5,324
Robertson James and Mary	Swift Current	Departmental with Privy Council for Land Exchange	6,600
Rob-Rein Construction	Kindersley	Departmental	70,299
Rose-Con Redi-Mix Ltd	Rosetown	Departmental	8,713
Sask Wheat Pool	Regina	Departmental	7,848
Schmidt Alfred and Lawrence	Consul	Departmental	6,810
Taylor Construction	Frontier	Departmental	6,250
Western Agri-Buildings	North Battleford	Departmental	64,800
Zipperlock Steel Buildings Ltd	North Battleford	Departmental	5,430
COMMUNICATIONS			
Department			
COMMUNICATIONS PROGRAM			
Quebec—			
Public Works Canada	Montreal	TB 789084 July 20, 1983	100,085
ENVIRONMENT			
ENVIRONMENTAL SERVICES PROGRAM			
Nova Scotia—			
D T Barrie	Port Hebert	Departmental	40,640
C P Transport	Truro	Departmental	15,206
Public Works	Amherst Point	Departmental	9,065
Public Works	Port Hebert	Departmental	40,816
New Brunswick—			
H Buyting	Fredericton	Departmental	12,714
Champlain Construction	Fredericton	Departmental	9,520
Darmar Services	Fredericton	Departmental	32,076
G A Duncan	Fredericton	Departmental	82,892
Herman Holland Arnold Holland Calabresse Whitehead and Bird Agents of the Minister of Justice	Portobello Creek	Departmental	6,000
Maritime Flooring	Fredericton	Departmental	10,403
Public Works	Portobello Creek	Departmental	7,592
J L Simms Ltd	Fredericton	Departmental	6,296
Quebec—			
Atco Industrial NA Ltd	Ville La Salle	Ministerial	37,939
Développement Vaillancourt	Pointe au Père	Departmental	45,000
J G Dubé	Pointe au Père	Departmental	6,700
Dubé and J Talbot	Isle Verte	Departmental	12,000
H Poirier	Pointe au Père	Departmental	15,000
W G Poirier	Pointe au Père	Departmental	25,000
Public Works	Isle Verte	Departmental	14,665
Public Works	Pointe au Père	Departmental	209,565
Q Soucy	Pointe au Père	Departmental	100,000

Payments of $5,000 or over for land and buildings—*Continued*

Payee	Location	Authority	Amount
			$
Ontario—			
Athens Rugs Ltd	Ottawa	Departmental	17,629
Canadian Greenhouse	Grimsby	Departmental	6,435
Christie Camper Sale Ltd	Sault Ste Marie	Departmental	33,819
Kool Temp	Pembroke	Departmental	11,185
L R Lapierre	Pembroke	Departmental	17,563
Pauline and Joly Trucking Ltd	Chapleau	Departmental	14,972
Plasticor	Burlington	Departmental	9,024
Port-A-Room Manufacturing Ltd	Powassan	Departmental	31,000
Transport Canada	Koartak	Ministerial	13,124
Saskatchewan—			
Chitrenin	Tway Lake	Justice	49,999
M R Matowski	Tway Lake	Justice	18,999
Public Works	Tway Lake	Departmental	72,652
Northwest Territories—			
Toonoonid Sanoonik Co-op	Pond Inlet	Ministerial	10,321
PARKS CANADA PROGRAM			
Newfoundland—			
Newfoundland Exchequers Account	Gros Morne National Park	PC 1983-1/89 January 13, 1983	206,002
Newfoundland Exchequers Account	St John's	PC 1978-2853 December 13, 1978	8,225
Norman and Iris Barnes and Dick and Associates Agent of the Minister of Justice	Woody Point	Departmental	64,040
Prince Edward Island—			
Donald P Large Agent of the Minister of Justice and the Minister of Finance for the Province of Prince Edward Island	Prince Edward Island	PC 1974-11461 March 5, 1974	67,000
PEI Land Development Corporation	Prince Edward Island	Departmental	80,879
Ontario—			
Treasurer of Ontario	Township of Matchedash	PC 3330/83 December 8, 1983	10,000
Arthur B Weingarden	Amherstburg	TB 790801 October 21, 1983	110,211
Saskatchewan—			
Canada Permanent Trust Company	Saskatoon	TB 792099 February 1, 1984	1,125,000
Alberta—			
François Rainville Agent for the Minister of Justice	Calgary	PC 1983-2/2017 June 30, 1983	5,000,000
British Columbia—			
Minister of Finance	Pacific Rim National Park	TB 708787 November 8, 1971	8,176
Yukon Territory—			
P Wellar	Kluane National Park	Departmental	10,426
EXTERNAL AFFAIRS			
Department			
CANADIAN INTERESTS ABROAD PROGRAM			
Costa Rica—			
Juan Esquival	San José	TB 792624 March 8, 1984	702,157
Denmark—			
Henning Redsdorph	Copenhagen	TB 788329 May 26, 1983	219,329
England—			
R D Anchor	Birmingham	TB 788030 May 5, 1983	166,000
France—			
Le Duc de Luynes	Paris	TB 789501 September 14, 1983	1,366,327
Switzerland—			
L'Hoirie Thorman	Berne	TB 790669 November 3, 1983	2,152,124
Thailand—			
P S Praphawit Development Co	Bangkok	TB 781703 March 24, 1982	101,500
Prida Investment Co	Bangkok	TB 781703 March 24, 1982	275,000
Sangsit Condominium Co	Bangkok	TB 781703 March 24, 1982	170,000
Sangsit Condominium Co	Bangkok	TB 781703 March 24, 1982	192,500
Sangsit Condominium Co	Bangkok	TB 781703 March 24, 1982	173,000
United States of America—			
Mohammed Hassan and Diane Emily Rezaee	Cleveland	TB 790539 December 1, 1983	495,379
William and Jean Scott	Seattle	TB 791609 January 26, 1984	355,921
Zimbabwe—			
G B H Berger	Harare	Departmental	67,500
R L Fourie	Harare	Departmental	70,000
FISHERIES AND OCEANS			
Department			
Newfoundland—			
Thomas Green and Messrs Holley Roberts and Barry Agents of the Minister of Justice	Port aux Basques	Departmental	30,000
Charles F Tibbo and Messrs Lewis Day Cook Sheppard and Eaton Agent of the Minister of Justice	Grand Banks	Departmental	5,800

Payments of $5,000 or over for land and buildings—*Continued*

Payee	Location	Authority	Amount
			$
New Brunswick—			
Normand A Bastarashe Doris Bastarashe and J Clerement Richard Agents of the Minister of Justice	St Thomas	Departmental	9,750
Mrs Eva Duguay	Miscou	Departmental	2,500
Roger A Noel Agent of the Minister of Justice in Trust	Miscou	Departmental	4,000
Bank of Nova Scotia and Hansen and MacDonald Agent of the Minister of Justice	North Head	Departmental	35,000
Mrs Mabel Smith	Miscou	Departmental	3,000
Nova Scotia—			
Frank Branch Karen Branch and John D Hagen Agent of the Minister of Justice	Salmon Beach	Departmental	1,320
Thomas S Ellis Eilena F Ellis and John D Hagen Agent of the Minister of Justice	Salmon Beach	Departmental	6,023
Winnifred Garron	Falls Point	Departmental	709
Jerome Goreham	Falls Point	Departmental	3,190
Mrs Willie Keddy	Falls Point	Departmental	1,063
Paul R Logan	Caribou	Departmental	24,000
Emerson Nickerson	Falls Point	Departmental	709
Maurice Nickerson	Falls Point	Departmental	709
Philip J Theriault	Alder Point	Departmental	16,610
Prince Edward Island—			
Diane O Campbell Agent of the Minister of Justice and Gerard Foulon	Skinner's Pond	Departmental	4,300
Diane O Campbell Agent of the Minister of Justice and Joseph Butler and Marg Butler	Miminegash	Departmental	25,000
Diane O Campbell Agent of the Minister of Justice and Agnes Gallant	Miminegash	Departmental	30,000
Mark Doyle Rosetta Doyle and Diane O Campbell Agent of the Minister of Justice	Skinner's Pond	Departmental	1,548
Mark Doyle Rosetta Doyle and Diane O Campbell Agent of the Minister of Justice	Skinner's Pond	Departmental	1,600
Mark Doyle Rosetta Doyle and Diane O Campbell Agent of the Minister of Justice	Skinner's Pond	Departmental	3,600
Margaret Ann Gaudet and Diane O Campbell Agent of the Minister of Justice	Miminegash	Departmental	1,500
Margaret Ann Gaudet and Diane O Campbell Agent of the Minister of Justice	Miminegash	Departmental	2,500
Wendall Graham (1981) Limited and Alfred K Fraser Agent of the Minister of Justice	Graham's Pond	Departmental	39,500
Bennet Keefe and Hilda Keefe and Diane O Campbell Agent of the Minister of Justice	Skinner's Pond	Departmental	2,313
Tignish Fisheries Cooperative Assoc Limited and Diane O Campbell Agent of the Minister of Justice	Jude's Point	Departmental	9,520
Alyre Wedge and Freda Wedge and Diane O Campbell Agent of the Minister of Justice	Miminegash	Departmental	2,600
Quebec—			
L Belanger	Mont Joli	Departmental	29,484
B Marcoux and P Monger	Tête-à-la-Baleine	Departmental	9,500
C Tremblay	Mont Joli	Departmental	140,863
British Columbia—			
B C Packers	Pt Edward	Department of Justice	750,000
Central Installations Ltd	Prince George	Departmental	5,280
Credit Suisse Canada Ltd	Steveston	Department of Justice	3,485,458
Fastrak Developments	Langley	Departmental	42,300
Minister of Finance	Queen Charlotte City	Governor General in Council	60,000
Harco Construction Ltd	Hagensburg	Departmental	18,960
Hi-Line Aluminum Welding Ltd	Richmond	Departmental	5,958
Hi-Tec Industries Ltd	Lantzville	Departmental	15,845
Inskip Electric Ltd	Salmon Arm	Departmental	49,735
Interlox Building Systems Ltd	Surrey	Departmental	6,668
Kadar Construction (1979) Ltd	Kitimat	Departmental	57,812
Naikoon Contracting Ltd	Masset	Departmental	26,320
Norkan Construction Ltd	Port McNeil	Departmental	128,500
R L Palmer Mfg Ltd	Kamloops	Departmental	22,363
Brian Reimer Contracting	Qualicum	Departmental	48,985
Skidegate Inlet Construction Ltd	Queen Charlotte City	Departmental	5,625
J A Stewart Construction Ltd	Aldergrove	Departmental	47,283
Douglas Symes Brissenden in Trust	Steveston	Department of Justice	3,553,469
Vandergaad and Sons Construction (1983) Ltd	Smithers	Departmental	6,378
H James White	Nanaimo	Departmental	14,931

Payments of $5,000 or over for land and buildings—*Continued*

Payee	Location	Authority	Amount
			$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
INDIAN AND INUIT AFFAIRS PROGRAM			
Quebec—			
Mingan Associates Limited	Montreal	TB 791056 December 16, 1983	335,000
Priests of Saint-Sulpice	Montreal	Department of Justice	25,801
Yukon Territory—			
T S Preston in Trust	Yukon	Government Land Purchase Regulations and Departmental	41,900
Territorial Treasurer	Yukon	Government Land Purchase Regulations and Departmental	15,650
Yukon Housing Corporation and T S Preston	Yukon	Government Land Purchase Regulations and Departmental	47,879
Yukon Housing Corporation and T S Preston	Yukon	Government Land Purchase Regulations and Departmental	37,150
NATIONAL DEFENCE			
DEFENCE SERVICES PROGRAM			
New Brunswick—			
A Arsenault	Chatham	Departmental	33,000
K M Chow	Chatham	Departmental	38,000
J D Creaghan	Chatham	Departmental	45,000
W S Loggie Ltd	Chatham	TB 789168 July 28, 1983	100,000
J H MacDonald	Chatham	Departmental	10,500
J B Murphy	Chatham	Departmental	42,500
Nova Scotia—			
Doane Raymond Ltd	Sydney	TB 787160 March 10, 1983	120,000
Ontario—			
CANDEV Financial Services Ltd and Canadian Imperial Bank of Commerce	Pembroke	TB 788884 June 14, 1983	325,000
Manitoba—			
Rural Municipality of South Cypress	South Cypress	Departmental	28,000
NATIONAL HEALTH AND WELFARE			
Department			
MEDICAL SERVICES PROGRAM			
Yukon Territory—			
Anton Asquith Campion	Dawson City	Departmental	39,842
Yukon Housing Corporat	Beaver Creek	Departmental	50,536
Yukon Housing Corporat	Mayo	Departmental	90,321
Yukon Housing Corporatio	Watson Lake	Departmental	201,025
HEALTH PROTECTION PROGRAM			
British Columbia—			
Corporation of the District of Burnaby	Burnaby	TB 787627 April 14, 1983	740,520
Manitoba—			
Dominion Construction	Winnipeg	Department of Justice	14,500
NATIONAL REVENUE			
Customs and Excise			
British Columbia—			
Veteran's Land Act	Aldergrove	Department of Justice	26,500
PUBLIC WORKS			
Department			
ACCOMMODATION PROGRAM			
Prince Edward Island—			
Lion Presbyterian Church	Charlottetown	Ministerial	258,521
Quebec—			
Asselin Beauchamp Laurent Masson	Châteauguay	TB 787413 October 24, 1983	467,351
Ontario—			
Harry Cherney	Peterborough	TB 788898 July 19, 1983	69,800
H and M Cherney	Peterborough	TB 788898 July 19, 1983	167,350
Myer and Harry Cherney	Peterborough	TB 788898 July 19, 1983	672,850
Stewart Crawford and Irene Delve	Chatham	TB 786892 March 3, 1983	175,503
Department of National Defence	Downsview	TB 789745 September 1, 1983	3,683,000
Maple Leaf Mill	Chatham	TB 786892 March 3, 1983	4,615

Payments of $5,000 or over for land and buildings—*Continued*

Payee	Location	Authority		Amount
				$
Manitoba—				
Tupper Adams Asta Investments	Winnipeg	TB 786160 February 23, 1983		1,979,053
Northwest Territories—				
City of Yellowknife	Yellowknife	TB 786256 February 23, 1983		40,894
Cooper Johnson Wilson and Hardy	Yellowknife	TB 786256 February 23, 1983		116,700
Richard Kingsmill Veries and Lang	Yellowknife	TB 786256 February 23, 1983		532,405
MARINE PROGRAM				
Prince Edward Island—				
Imperial Oil Ltd	Charlottetown	TB 788637 June 16, 1983		109,846
LAND MANAGEMENT AND DEVELOPMENT PROGRAM				
Quebec—				
Canada Ports Corporation	Trois Rivières	TB 791130 January 6, 1984		200,000
Ontario—				
Priscilla Armitage	Welland	TB 791876 September 1, 1983		16,024
Canada Mortgage and Housing	Montreal	TB 791876 February 23, 1983		11,382,345
Canada Ports Corporation	Ottawa	TB 791876 February 23, 1983		12,017,655
Moss Thompson Reininger and Squires	Welland	TB 789816 September 1, 1983		5,521
Toronto Harbour Commissioner	Toronto	Ministerial		1,084,082
SCIENCE AND TECHNOLOGY				
National Research Council of Canada				
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM				
Manitoba—				
Canadian Broadcasting Corporation	Winnipeg	PC 1983-1/2223 July 14, 1983		1,500,000
Quebec—				
City of Montreal	Montreal	TB 788932 June 29, 1983		500,000
SOLICITOR GENERAL				
Correctional Service				
Ontario—				
Dorothy A Geiger	Kingston	Funding Authority		400,366
Royal Canadian Mounted Police				
LAW ENFORCEMENT PROGRAM				
New Brunswick—				
Centennial Leaseholds Ltd	Saint John	Ministerial	$ 990	
Gilbert McGloan and Gillis in Trust	Saint John	Ministerial	50,000	50,990
Three Mile Beverage Room (1978) Limited and Lutz Smith and Brannon	Hampton	Ministerial		71,259
Nova Scotia—				
J Graham	Parrsboro	Ministerial		6,000
D Stone	St Peters	Ministerial		7,000
Manitoba—				
M Zazlov (H and M Ent in Trust)	Powerview	Ministerial		70,155
Alberta—				
Alberta Housing and Mtg	Fox Creek	Ministerial		5,600
Alberta Housing and Mtg	Vauxhall	Ministerial		67,573
Town of Beaverlodge	Beaverlodge	TB 789171		100,000
Town of Canmore	Canmore	TB 792629		180,000
British Columbia—				
R Adams	Masset	Ministerial	$10,542	
BC Packers	Masset	Ministerial	10,540	
W&D Lewis	Masset	Ministerial	11,042	
D Young	Masset	Ministerial	12,042	44,166
Belwest Estates	Lytton	Ministerial		5,222
District of Elkford	Elkford	Ministerial		75,000
Camprey and Murphy	Vancouver	Ministerial	$689,000	
District of Tumbler Ridge	Tumbler Ridge	Ministerial	43,000	732,000
Burrard Brokerage	Stewart	Ministerial	$ 7,968	
H&M Forstbauer	Stewart	Ministerial	7,968	15,936
R Sutton in Trust	Queen Charlotte City	Ministerial		84,276
Yukon Territory—				
The Yukon Housing Corp	Carmacks	Ministerial		49,877

Payments of $5,000 or over for land and buildings—*Concluded*

Payee	Location	Authority	Amount
			$
TRANSPORT			
Department			
MARINE TRANSPORTATION PROGRAM			
British Columbia—			
Gordons Homes Sales Ltd	Ladysmith	Departmental	47,821
Messrs Crease & Company (lease agreement)	Victoria	TB 791581	1,855,000
Ontario—			
Department of Public Works (for R A Shipton)	Nanticoke	Departmental	8,000
Quebec—			
Department of Public Works (for N Carrier and C Ouellet)	Lévis	Departmental	30,200
Municipality of Cacouna	St-Georges	Departmental	20,000
New Brunswick—			
Adele Traboulsee	Newcastle	TB 786301	13,733
Adele Traboulsee	Newcastle	TB 786301	75,400
Department of Public Works (DG Smith in Trust)	Newcastle	Departmental	15,500
G Ronald Loet	Newcastle	TB 786301	54,400
Nova Scotia—			
LeBlanc and Royle Communications Inc	Ecum Secum	Departmental	27,692
AIR TRANSPORTATION PROGRAM			
Saskatchewan—			
Anthony King	Meadow Lake	Departmental	7,699
Ontario—			
Airds & Berlis in Trust (for DW & BH Binger)	Pickering	TB 753887	32,000
Messrs Blaney Pasternak Smela & Watson in Trust (for W H Gibson)	Pickering	TB 753887	66,536
Department of Public Works (for C&C Green)	Campbellford	Funding Authority	37,350
Department of Public Works (for E D Hay)	Campbellford	Funding Authority	5,050
Department of Public Works (for C and C Kaarsemaber)	Waterdown	Funding Certificate	15,500
Department of Public Works (for B Kasienko)	Glanbrooke	TB 774450	27,664
Department of Public Works (for J R Kramer)	Glanbrooke	TB 774450	29,996
Department of Public Works (for L C Thomas)	Ancaster	TB 774450	2,335
Department of Public Works (for L C Thomas)	Hamilton	Funding Certificate	228,471
Department of Public Works (for R Welsh)	Glanbrooke	TB 774450	10,117
R Eggan	Kapuskasing	General Authority	10,800
Hamilton Sod Co Ltd	Glanbrooke	TB 774450	10,218
J B Johnson	Pickering	TB 753887	189,735
A Melenreitter in Trust (for E Brasley)	Ancaster	TB 774450	15,865
Ontario Ministry of Natural Resources	Timmins	General Authority	13,275
Quebec—			
Department of Public Works (for G Arseneault)	Îles-de-la-Madeleine	Departmental	51,000
Government of Quebec	Kuujjuaq	Departmental	19,105
New Brunswick—			
Newfont Ltd and Halley Roberts Barry	Stephenville	Departmental	26,124

SECTION 33

1983-84
PUBLIC ACCOUNTS

Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments

CONTENTS

Page

Payments of damage claims 33.2
Ex gratia payments 33.11
Federal Court awards 33.16
Nugatory payments 33.18

Payments of damage claims

This statement provides, by department and program, details for all payments of damage claims of $1,000 or over. Payments of less than $1,000 are reported as one amount at the end of each program, together with the total number of such claims. For the purposes of this statement, a damage claim is a claim for damages for which the Crown is or may be liable under the Crown Liability Act.

Particulars and payee	Vote	Amount
		$
AGRICULTURE		
Department		
ADMINISTRATION PROGRAM		
Authority—PC 1984-1/918		
Compensation for pain and suffering and for the permanent partial disability caused by gunshot wounds—		
Young B	1	*10,000*(1)
AGRI-FOOD DEVELOPMENT PROGRAM		
Authority—Department of Justice, legal opinion		
Settlements as a result of accidents involving a Crown vehicle—		
Mitchell, Hockin, Dawson in trust	5	15,261
Economical Mutual Insurance Co	5	1,253
Settlement of claim for crop damage due to field surveys and drilling operations on the Crawley Valley Project—		
Clearview Hutterian Brethren	5	3,015
Settlement of a claim for crop damage due to cattle break out from Eagle Lake Pasture—		
Delday W J	5	1,533
Fifty percent settlement of repair costs to third party vehicle due to accident with a Crown vehicle—		
Manitoba Public Insurance	5	1,044
Claims under $1,000 (33)	5	10,952
		33,058
AGRI-FOOD REGULATION AND INSPECTION PROGRAM		
Authority—Department of Justice, legal opinion		
Settlements as a result of accidents involving Crown vehicles—		
VIA Rail Canada Inc	20	1,260
Manitoba Public Insurance Corp	20	2,489
Settlement of a claim due to incorrect certification of a bull—		
Woodsong and McCrae Farms	20	1,130
Cooper M	20	1,000
Claims under $1,000 (18)	20	6,480
		12,359
		55,417
COMMUNICATIONS		
Department		
COMMUNICATIONS PROGRAM		
Authority—Department of Justice		
Settlement as a result of an accident involving a Crown vehicle—		
Manitoba Department of Highways and Transportation	1	1,418
Claims under $1,000 (3)	1	1,535
		2,953
National Film Board		
Authority—Justice Department ruling		
Settlement of a claim for damages to rented communications equipment—		
Les Services de Radio M.R.M. Ltée	70	*6,000*
National Museums of Canada		
Authority—Department of Justice, legal opinion		
Settlement of claims for damages incurred in motor vehicle accidents involving Crown driver—		
Hendin & Hendin in trust	80	4,292
Nelligan and Power in trust	80	1,600
Travelers of Canada	80	1,086
Claims under $1,000 (3)	80	914
		7,892

Particulars and payee	Vote	Amount
		$
Public Archives		
Claims under $1,000 (2)	90	*871*
		17,716
CONSUMER AND CORPORATE AFFAIRS		
Department		
Authority—Department of Justice, legal opinion		
Settlement as a result of an accident involving a Crown vehicle—		
Macala D	1	2,106
Manitoba Public Insurance Corp	1	1,939
The Provincial Court of Alberta	1	1,004
Scottish York Insurance	1	2,925
Authority—Legal services		
Settlement for loss of wages—		
Delisle J R	1	3,775
Claims under $1,000 (12)	1	2,472
		14,221
EMPLOYMENT AND IMMIGRATION		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Claim under $1,000 (1)	1	*13*
Canada Employment and Immigration Commission		
ADMINISTRATION PROGRAM		
Claims under $1,000 (2)	5	*313*
EMPLOYMENT AND INSURANCE PROGRAM		
Authority—Department of Justice		
Claim for damage caused by fire at 15 Gamble St Rouyn, Que—		
Les Prévoyants Compagnie d'Assurance	10	30,933(2)
Claims under $1,000 (6)	10	1,075
		32,008
IMMIGRATION PROGRAM		
Authority—TB 790391		
Reimbursement for expenses incurred for unused accommodation rented for refugee families—		
St-Pius X Parish of the Roman Catholic Diocese of Halifax	20	1,250(1)
Claims under $1,000 (11)	20	2,827
		4,077
		36,411
ENERGY, MINES AND RESOURCES		
Department		
ADMINISTRATION PROGRAM		
Claim under $1,000 (1)	1	*40*
ENERGY PROGRAM		
Authority—Department of Justice		
Settlement as a result of a claim by a contractor for expenses incurred—		
Slattery R	5	*4,000*
MINERALS AND EARTH SCIENCES PROGRAM		
Claims under $1,000 (8)	35	*2,531*
		6,571
ENVIRONMENT		
ADMINISTRATION PROGRAM		
Claim under $1,000 (1)	1	*439*

Payments of damage claims—*Continued*

Particulars and payee	Vote	Amount
		$
ENVIRONMENTAL SERVICES PROGRAM		
Authority—Department of Justice, legal opinion		
Settlement as a result of an accident involving a Crown vehicle—		
Allstate Insurance Co	5	1,442
Constitution Insurance Co	5	1,634
Wawanesa Mutual Insurance Co	5	1,173
Settlement of a personal injury claim as a result of an accident involving a Crown vehicle—		
Trotter E and Trotter J	5	19,000
Settlement of a property damage claim as a result of an accident involving a Crown vehicle—		
Trotter E and Trotter J	5	8,308
Authority—Legal services		
Settlement as a result of an accident involving a Crown vehicle—		
Issaak B	5	1,225
Lindroos R	5	1,151
Obadia A	5	1,560
Claims under $1,000 (33)	5	8,995
		44,488
PARKS CANADA PROGRAM		
Authority—Department of Justice, legal opinion		
Settlements as a result of accidents involving Crown owned vehicles—		
Hawley J H	20	3,988
Home Insurance	20	1,346
Hydro Quebec	20	6,040
Safeco Insurance Co	20	2,025
The Co-operators	20	1,847
Travelers Canada	20	5,417
Settlement as a result of damage to a boat on the Trent Severn Waterway—		
Krembs C	20	1,045
Settlement as a result of damages caused by a faulty swing at Rivière à la Pêche—		
Magnan B	20	4,400
Authority—Legal services		
Settlements as a result of accidents involving Crown owned vehicles—		
Delhayes J	20	2,516
Insurance Co of B C	20	1,327
M&E Auto Body Limited	20	1,427
Paprskar P	20	1,446
Sentes Pontial	20	1,057
Zurich Insurance	20	1,694
Settlement as a result of damage caused to a rented vehicle—		
Location Giguère Incorporated	20	1,000
Settlements as a result of damages to private vehicles caused by falling rocks at the Champlain Boulevard building yard—		
Goulet G	20	1,237
La Dentelière Incorporated	20	1,555
Mekanika Incorporated	20	1,008
Claims under $1,000 (54)	20	15,061
Claim under $1,000 (1)	25	111
		55,547
		100,474
EXTERNAL AFFAIRS		
Department		
Authority—Department of Justice		
Settlement of claim for loss of personal property while in custody of the Crown—		
Rheme G	1	1,700
Claim under $1,000 (1)	1	29
		1,729
FINANCE		
Auditor General		
Claims under $1,000 (2)	20	242
FISHERIES AND OCEANS		
Department		
Authority—Legal services		
Settlements as a result of accidents involving Crown vehicles—		
Grant P	1	555
Smith E	1	1,002
Stewart, Mackeen, Covert in trust	1	2,442
Dominion Insurance Co of Canada	1	1,001
Royal Insurance Co of Canada	1	3,193
Settlement as a result of an accident involving M V W Templeman—		
Zapata Marine Servic[illegible]	1	1,256
Payment for lo[illegible] gear destroyed by "Pierre Fortin Ship"—		
Robinson C	1	1,632
Authority—Department of Justice		
Settlements as a result of accidents involving Crown vehicles—		
McLeod R	1	3,372
Laird P	1	1,515
Seales, Jenkins, McQuaid	1	1,754
Royal Insurance Canada Ltd	1	4,340
Byrne, Riordon, Lenihan, Theriault	1	21,482
Authority—Deputy Minister		
Settlements as a result of accidents involving Crown vehicles—		
Cassell E	1	5,000
Gagnon G	1	1,712
Crooked Lake Forest ProductsLtd	1	7,566
Insurance Corp of British Columbia	1	2,144
Settlement as a result of an accident involving a boat owned and operated by a term employee—		
LaRocque L A	1	1,316
Claims under $1,000(70)	1	20,125
		81,407
INDIAN AFFAIRS AND NOTHERN DEVELOPMENT		
Department		
INDIAN AND INUIT AFFAIRS PROGRAM		
Authority—Department of Justice, legal opinion		
Settlements of claims as a result of accidents involving Crown vehicles—		
Manitoba Public Insurance Corp	5	3,337
Midway Chrysler Plymouth Ltd	5	1,251
Minister of Finance of Manitoba	5	5,182
Mid West Motors Ltd	5	400
Saskatchewan Government Insurance	5	645
Veiji S C	5	100
Northway Chev Olds Ltd	5	350
Saskatchewan Government Insurance	5	4,463
Wawanesa Mutual Insurance Co	5	12,290
Insurance Corp of British Columbia	5	2,580
Insurance Corp of British Columbia	5	8,400
Claims under $1,000 (19)	5	8,073
		47,071
NORTHERN AFFAIRS PROGRAM		
Authority—Department of Justice, legal opinion		
Settlements as a result of accidents involving Crown vehicles—		
Desmarais J M A	20	1,600
White Pass Transportation Ltd	20	2,628
Alleekuk A, McCarthy V	25	3,363
Royal Insurance Co of Canada	25	1,049
S and N Services Ltd	25	250
Claims under $1,000 (12)	20	1,622
Claim under $1,000 (1)	25	100
		10,612
		57,683

Payments of damage claims—*Continued*

Particulars and payee	Vote	Amount
		$
NATIONAL DEFENCE		
DEFENCE SERVICES PROGRAM		
Authority—TB 694982		
Settlements of claims as a result of accidents involving departmental vehicles—		
Andrews R	1	1,269
Bolton Meat Packers Ltd	1	1,136
Booker L	1	1,035
Brooker Wheaton Aviation Ltd	1	2,455
Brown R W	1	1,338
Bundy B	1	1,046
Canadian National	1	2,415
Cimetiere Notre-Dame des Neiges	1	2,025
Collings, Charles, Laurie	1	3,500
David Burr Ltd	1	1,251
Direct System	1	1,030
Ford Motor Co of Canada Ltd	1	4,818
Harbak J	1	1,367
Hargrave D A	1	1,961
John Deere Insurance Co	1	2,989
Lee H	1	1,177
Lyle B D	1	1,162
O'Connor T J	1	1,297
OC Transpo	1	1,432
Orto S	1	1,241
Paquette P A	1	1,050
Pardy D	1	1,786
Pelletier J A	1	1,840
Preston G R	1	1,389
Ron May Pontiac	1	3,257
Sabourin A E	1	1,088
Simonds D T	1	1,279
Sollows J	1	1,088
Stephen I H	1	1,464
Stewart T L	1	1,750
The city of Winnipeg	1	5,586
Trudeau Motors Ltd	1	1,427
Wainwright Freightlines Ltd	1	1,066
Woodard H	1	2,057
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by—		
Plume K		
Allstate Insurance Co	1	1,007
Woodard D E		
Allstate Insurance Co	1	1,214
Meulendyk M		
Black, Robert W in trust	1	15,422
Dunham C		
Canadian General Insurance Co	1	1,088
Bouchard R		
Cercle d'or Compagnie d'assurance	1	2,540
Caputo A		
Commercial Union Assurance Co	1	1,526
Bulton Meat Packers Ltd		
Continental Insurance Co	1	1,095
Hando J		
The Co-operators	1	1,524
Murphy J		
The Co-operators	1	3,540
Shotton A		
The Co-operators	1	2,534
Stirling D		
The Co-operators	1	2,551
Complete Messenger Services Ltd		
Economical Mutual Insurance Co	1	1,795
Larose R & D		
Economical Mutual Insurance Co	1	1,646
Hunter E D		
Fireman's Fund Insurance Co of Canada	1	1,949
Levesque A		
Fireman's Fund Insurance Co of Canada	1	1,074
Lockhart W J		
Fireman's Fund Insurance Co of Canada	1	2,867
Wainwright Freightlines Ltd		
Fireman's Fund Insurance Co of Canada	1	3,023
Mr Gas Service Station Chalk River Ont		
The General Accident Assurance Co of Canada	1	1,868
Howell T		
General Accident Insurance Co of Canada	1	1,627
Dumont T		
Gold Circle Insurance Co	1	1,393
Pelletier H		
Gold Circle Insurance Co	1	1,874
Graham G		
Gore Mutual Insurance Co	1	4,567
Barfoot S A		
Greenfield, Barrie in trust	1	14,000
Holmes G		
The Guarantee Co of North America	1	1,682
Robertson B		
Guardian Insurance Co	1	2,485
Senebald A		
Huppe, Harold A in trust	1	3,645
Smith C		
Insurance Corp of British Columbia	1	3,536
Swonnel M D		
Insurance Corp of British Columbia	1	2,157
Ryan K		
Kenny, Jackson, Murray in trust	1	14,307
Lynch T		
Kent General Insurance Corp	1	1,891
Dielmann E		
The Manitoba Public Insurance Corp	1	1,288
Horodecki R	1	1,769
Leonard A		
The Manitoba Public Insurance Corp	1	1,328
Magnusson G		
The Manitoba Public Insurance Corp	1	1,016
Nash E		
The Manitoba Public Insurance Corp	1	1,950
Portigal D		
The Manitoba Public Insurance Corp	1	2,042
LeBlanc T		
The N S General Insurance Co	1	1,369
Holder M		
Phoenix of Canada	1	1,783
Beland A		
Les Prevoyants du Canada Assurance Generale	1	2,323
Pilon Y		
La Prudentielle Compagnie d'assurance Ltée	1	2,408
Butt H		
Royal Insurance Co of Canada	1	1,540
Ostrowski J		
Royal Insurance Co of Canada	1	1,859
Siddall J		
Royal Insurance Co of Canada	1	1,956
Stetner W/Buffalo Cab 1976 Ltd		
Saskatchewan Government Insurance	1	2,050
Warren H		
Scottish & York Insurance Co Ltd	1	2,056
Spielman Y		
State Farm Mutual Automobile Insurance Co	1	2,224
Smith C F		
Stephens, Holman in trust	1	4,000
Majcher W		
Stewart, MacKeen, Covert in trust	1	27,978
Farren J		
Prodor & Company in trust	1	50,000
Crouse E		
Sun Alliance Insurance Co	1	2,926
Jan Van Kleef G		
Sun Alliance Insurance Co	1	1,420
Pahl E		
Supreme Court of British Columbia	1	46,500
Moffatt C		
Travelers Canada	1	1,924
Wilson C		
Travelers Canada	1	1,108
McNeil P		
The Wawanesa Mutual Insurance Co	1	4,699
Schoepp A		
Wawanesa Mutual Insurance Co	1	2,380
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by and operated by—		
Romkey E A		
Romkey A L		
The Co-Operators	1	2,582

Payments of damage claims—*Continued*

Particulars and payee	Vote	Amount
		$
Lech T Lech P Economical Mutual Insurance Co	1	1,306
Picard L Latulippe L General Accident Insurance Co	1	1,148
Bach S Bach V Hamilton, Duncan, Armstrong in trust	1	1,676
Petrie G Petrie H Insurance Corp of British Columbia	1	1,402
Kristiansen P Kristiansen T Insurance Corp of British Columbia	1	2,077
Settlement of a claim as a result of an accident involving a departmental vehicle and a motorcycle owned by— The Late Jacquemin L A Dominion of Canada General Insurance Co	1	1,308
Settlement of a claim as a result of an accident on departmental property— Verhagen G	1	2,486
Settlement of a claim for damages to personal effects—		
Blackwood E J G	1	2,051
Cuvelle D A R	1	1,038
Haley P L	1	1,793
McLeod W R	1	7,500
Pike K W	1	1,800
Sanscartier A	1	1,449
Settlement of a claim resulting from the loss of a gyroscope on loan to the department— Aircraft Appliances and Equipment Ltd	1	5,000
Settlement of a claim for damage to leased aircraft— Altair Aviation Ltd and Unavia Ltd	1	1,966
Settlement of a claim for death and injuries to livestock caused by a low flying Canadian Forces aircraft— Barsi L	1	1,050
Settlement of a claim for loss of stock as a result of a low flying aircraft— Bennett F	1	4,606
Settlement of a claim by M E Elliott for the death of her husband while lending assistance to a lost Canadian Forces aircraft— Berger, Ronald L Q C in trust	1	25,000
Settlement of a claim for damage to outboard motors during Exercise Klondike challenge— Boathouse Ltd	1	2,289
Settlement of a claim for damage to a tile bed caused by loading equipment— Bramer T	1	1,500
Settlement of a claim by R Goulet for damage to personal property— Compagnie d'assurance Cercle d'or	1	1,245
Settlement of a claim by Mr & Mrs R Kahle for property damage and injuries to Mrs Kahle when a parachute flare found on their property exploded— Courtemanche, Ouellette en fiducie	1	3,500
Settlement of a claim by Sylmar Ltd for breach of contract by the department for cleaning of windows at Canadian Forces Base Kingston Ont— Cunningham, Swan, Carty, Little, Bonham in trust	1	1,500
Settlement of a claim for damage to his house and truck as a result of low flying Canadian Forces helicopter— Gilbert M	1	2,379
Settlement of a claim as a result of low flying aircraft— Glowa O	1	1,361
Settlement of a claim for property damage— Gosselin A	1	2,961
Settlement of a claim by Z Trebinskie for injuries sustained in an accident involving a departmental vehicle— Howe, Robert B in trust	1	3,750
Settlement of a claim for loss of fox pups as a result of low flying aircraft— Labrecque G	1	3,000
Settlement of a claim by D C Ellison for damage to personal effects as a result of basement flooding at Canadian Forces Base Montreal Que— Lavery, O'Brien in trust	1	1,078
Settlement of a claim by F Habel for damage to personal effects as a result of basement flooding at Canadian Forces Base Montreal Que— Lavery, O'Brien in trust	1	2,265
Settlement of a claim by F Lanteigne for damage to personal effects as a result of basement flooding at Canadian Forces Base Montreal Que— Lavery, O'Brien in trust	1	7,000
Settlement of a claim by H and C Nickerson for damage to personal effects as a result of basement flooding at Canadian Forces Base Montreal Que— Lavery, O'Brien in trust	1	2,304
Settlement of a claim for damage to personal property caused by paint spray— Marshall L	1	1,266
Settlement of a claim by the British Columbia Ministry of Health for medical treatment given P J Harrington resulting from an accident involving a departmental vehicle— Minister of Finance	1	1,390
Settlement of a claim by the British Columbia Ministry of Health for medical treatment provided Mrs P J Harrington as a result of an accident involving a departmental vehicle— Ministry of Finance of British Columbia	1	2,382
Settlement of a claim for damaged or lost items due to a helicopter/boat incident— Mitchell J A	1	2,130
Settlement of a claim for damage to property as a result of military activities— Myles J	1	1,182
Settlement of a claim for damage to personal property due to flooding— Olmsted G L	1	2,382
Settlement of a claim for injuries to D Petersen due to a helicopter/boat incident— Petersen D	1	2,000
Payment into Court regarding vehicle accident involving a departmental vehicle and a vehicle owned by R Logan and operated by J R Logan— Receiver General for Canada	1	1,306
Payment into Court for settlement of a claim by C Green for injuries sustained in an accident involving a departmental vehicle— Shoctor, Hill, Mousseau, Starkman in trust	1	3,000
Settlement of a claim by Kermecho Co Ltd for damage to construction materials resulting from a helicopter crash— Smith, Lyons, Torrance, Stevenson, Mayer in trust	1	49,999
Settlement of a claim for loss of fox pups due to a low flying Canadian Forces helicopter— Twin Pine Fox Ranch	1	5,894
Settlement of a claim for damage to personal property due to flooding— Wheadon B E	1	1,745
Settlement of a claim for loss of fox pups due to a low flying Canadian Forces helicopter— Williams D B	1	7,731
Reimbursement of Canada's share of 75 per cent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed April 4, 1949 to—		
Government of Germany 4,660 claims for $1,929,099; Government of France 3 claims for $226; Government of Belgium 1 claim for $2,356; Government of the United Kingdom 1 claim for $3,628	1	1,935,309
Claims settled by United Nations Headquarters in Cyprus on behalf of the Department of National Defence	1	9,280
Claims under $1,000 (1,016)	1	292,849
		2,758,609

Payments of damage claims—*Continued*

Particulars and payee	Vote	Amount
		$
NATIONAL HEALTH AND WELFARE		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Claims under $1,000(3)	1	*168*
HEALTH AND SOCIAL SERVICES PROGRAM		
Claim under $1,000(1)	5	*208*
MEDICAL SERVICES PROGRAM		
Authority—Legal services		
Settlements as a result of accidents involving Crown vehicles—		
Caplan Dr P	15	1,079
Estabrook Construction	15	1,993
Manitoba Public Insurance Corp	15	1,392
Manitoba Public Insurance Corp	15	2,108
Saskatchewan Government Insurance	15	1,759
Claims under $1,000(15)	15	7,633
		15,964
HEALTH PROTECTION PROGRAM		
Authority—Legal services		
Settlement of a motor vehicle accident involving a Crown vehicle in Toronto, Ontario—		
Tamburro M	25	1,818
Claims under $1,000(2)	25	1,015
		2,833
INCOME SECURITY PROGRAM		
Claims under $1,000(2)	35	*96*
		19,269
NATIONAL REVENUE		
Customs and Excise		
Authority—Deputy Minister		
Settlement as a result of repairs made to an automobile damaged by persons unknown while it was being held in Customs custody—		
Preston Chevrolet Oldsmobile	1	1,560
Settlement as a result of damages caused to a 1980 Oldsmobile 88 automobile involved in an accident with a departmental vehicle—		
Saskatchewan Government Insurance	1	7,289
Settlement as a result of damages sustained to a 1979 Pontiac Grand Prix involved in an accident with a departmental vehicle—		
Traders Compagnie d'Assurance	1	1,232
Settlement as a result of undeveloped film being exposed while in Customs custody—		
Wellman, Bonn, Wilkkii, Cohen, Ducharme in trust	1	2,000
Claims under $1,000 (77)	1	11,985
		24,066
PUBLIC WORKS		
Department		
ADMINISTRATION PROGRAM		
Claims under $1,000 (2)	1	*198*
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM		
Authority—Justice Department		
Settlement of a claim for damages to private property as a result of a motor vehicle accident involving a departmental vehicle—		
Parsons E		
Canadian Home Insurance Company	5	3,874
St Louis M		
Saskatchewan Government Insurance	5	2,425
Claims under $1,000 (10)	5	2,293
		8,592
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND		
Authority—Deputy Minister		
Settlement for damages as a result of a motor vehicle accident in Gros Morne National Park—		
Lola D, Payne M, Rowena, Walsh C	Statutory	*17,807*
ACCOMMODATION PROGRAM		
Authority—Deputy Minister		
Out of court settlement for injuries sustained while at the Customs Office in Armstrong, Que—		
Lafleur D	10	1,250
Authority—Justice Minister		
Settlement of a claim for damages following collision of car belonging to the departmental Minister—		
Desrosiers M, Huza J P	10	1,031
Authority—Justice Department		
Settlement of a claim for goods and services required to repair the air-conditioning system at the Dolbeau Post Office (this additional work was not included in the original maintenance contract)—		
Bon-Air Refrigeration Inc	10	1,441
Settlement of a claim for injuries resulting from a malfunctioning overhead door located at Tunney's Pasture—		
Hunter P	10	20,746
Settlement of a claim for injuries sustained while performing duties on behalf of the department—		
Babineau D	10	5,623
Settlement as a result of damage to personal effects by a sewer back-up in departmental Housing No 745-A—		
Gillam J A	10	1,051
Settlement as a result of damage to telephone lines by a departmental vehicle—		
Newfoundland Telephone Co	10	1,201
Settlement as a result of a motor vehicle accident—		
Henry P J M	10	1,597
Authority—Legal services		
Settlement of a claim as a result of a motor vehicle accident involving departmental vehicle No 8-227—		
Sears	10	2,691
Authority—Regional Director General		
Settlement as a result of an accident with a departmental vehicle—		
Bethell Lorraine Annette	10	1,534
Claims under $1,000 (57)	10	14,447
		52,612
TRANSPORTATION AND OTHER ENGINEERING PROGRAM		
Authority—Regional Director General		
Settlement as a result of a backhoe cutting through a buried cable—		
Northwestel Inc	25	7,919
Settlement as a result of a car accident—		
Williams T	25	1,000
		8,919
LAND MANAGEMENT AND DEVELOPMENT PROGRAM		
Claim under $1,000 (1)	35	*250*
		88,378
REGIONAL INDUSTRIAL EXPANSION		
Department		
Authority—Department of Justice		
Settlement as a result of an accident involving a Crown vehicle and a private vehicle in Halifax, Nova Scotia—		
Soucy S	1	1,143

Payments of damage claims—*Continued*

Particulars and payee	Vote	Amount
		$
Authority—Legal services, departmental		
Settlement as a result of a motor vehicle accident involving a Crown vehicle and a private vehicle in Sudbury, Ontario—		
Canadian Surety Insurance	1	1,018
		2,161
SCIENCE AND TECHNOLOGY		
National Research Council of Canada		
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM		
Authority—Department of Justice		
Settlements as a result of accidents involving Crown vehicles—		
Constitution Insurance Co of Canada	5	2,227
Economical Mutual Insurance Co	5	2,071
Safeco Insurance Co	5	1,241
Settlement of legal costs arising out of the mechanics lien actions due to bankruptcy of a subcontractor—		
Memorial University of Newfoundland	5	3,800
Claims under $1,000 (6)	5	1,965
		11,304
SECRETARY OF STATE		
Public Service Commission		
Authority—Award T-702-79		
Settlement for loss of earnings resulting from failure to consider former employee for re-employment in accordance with subsection 30(1) of the Public Service Employment Act—		
Mansour E M	35	4,250(2)
SOLICITOR GENERAL		
Correctional Service		
Authority—TB 729748		
Compensation for damages to motor vehicles—		
Tanguay P E	5	1,529
Le Groupe Desjardins	5	1,231
Liberty Mutual Insurance	5	1,100
Saskatchewan Government	5	3,208
Allstate Insurance	5	1,197
Compensation for personal injury resulting from motor vehicle accident—		
Brean S in trust	5	3,500
Compensation for personal injury suffered by employees—		
Beland H	5	1,505
Harvey K	5	3,000
Compensation for personal injury suffered by inmates—		
Correctional Law Project	5	8,250
Connor F J in trust	5	2,805
Compensation for loss of personal belongings, jewellery—		
Peters G L	5	4,491
Compensation for damage to personal property—		
Bell Canada	5	1,208
Authority—Award T-1363-83		
Payment of cost for disciplinary tribunal—		
Lasalle R	5	972(2)
Authority—Award T-1626-82		
Payment of Court cost relating to a case for burns injury		
Brant J	5	2,100(2)
Claims under $1,000 (214)	5	34,301
Ex-gratia claims under $1,000 (40)	5	2,966(3)
		73,363
National Parole Board		
Authority—Deputy Head		
Settlement for damages to personal property—		
Wilson T	15	146(1)
Claim under $1,000(1)	15	26
		172

Particulars and payee		Vote	Amount
			$
Royal Canadian Mounted Police			
LAW ENFORCEMENT PROGRAM			
Authority—TB 780720			
Settlement for damages resulting from car accidents—			
Advocate General Insurance Co	$ 6,200		
Blue B	833	20	7,033
Allstate Insurance	$ 3,055		
Morris L	230	20	3,285
Atchibald, Morley, Pare in trust		20	2,254
Bay Rentals Ltd	$ 484		
Earle G	1,341	20	1,825
Beck, Robinson & Co in trust		20	15,000
Becker Construction (Grande Cache) Ltd		20	2,604
Blois, Nickerson, Palmeter, Bryson in trust		20	18,000
Boyce T		20	1,413
Buchwald, Asper, Henteleff		20	1,550
Budget Rent-A-Car		20	1,327
Caines S		20	1,022
Campbell, Germain, Crick, Cooper in trust		20	2,500
Canadian National Railways		20	1,270
Canadian Pacific Airlines Ltd		20	10,430
Cassady, Insley, Lauener, Burgess in trust		20	8,500
City of Kamloops		20	1,422
City of Kamloops		20	6,927
Coleman and Co in trust		20	15,000
Coleman and Co in trust		20	15,414
Compagnie d'Assurance Commercial Union		20	2,235
Co-operators General Insurance Co	$ 1,774		
Pilszek J	250	20	2,024
Co-operators General Insurance Co		20	6,150
Co-operators General Insurance Co	$ 1,691		
Schnell P	250	20	1,941
Cormier R		20	1,410
Crane, Paterson, Graves in trust		20	7,700
Dean J		20	2,755
DeBou, Wood, Wexler, Marou in trust		20	3,500
District Registrar	$ 1,400		
O'Grady T in trust	10,600	20	12,000
Ewachniuk A in trust	$20,000		
	4,516	20	24,516
Ewachniuk A in trust		20	3,000
Fireman's Fund Insurance Co	$ 1,778		
Perimeter Transportation Ltd	500	20	2,278
Fireman's Fund Insurance Co	$ 6,994		
Tomasicn V	100	20	7,094
Fireman's Fund Insurance Co	$ 1,603		
Lepine J	100	20	1,703
Fireman's Fund du Canada		20	1,519
Fireman's Fund du Canada		20	3,003
Fletcher G		20	4,000
G&L Auto Body Repair		20	6,105
Gold Circle Insurance Co	$ 987		
Gascon H	50	20	1,037
Gosse E		20	1,049
Grossi P in trust		20	4,000
Guarantee Insurance Co		20	4,379
Guardian Insurance Co		20	6,764
Guardian Insurance Co	$ 5,531		
McCarthy T	100	20	5,631
Heath, Shabbits, Giovando, Downs in trust		20	2,893
Home Insurance Co	$ 2,350		
Wlasichuk B	25	20	2,375
Home Insurance Co		20	1,637
Husky Oil Operations Ltd		20	1,111
Insurance Corp of British Columbia		20	1,540
Insurance Corp of British Columbia		20	1,082
Insurance Corp of British Columbia	$ 2,521		
Oquist G	533	20	3,054
Insurance Corp of British Columbia		20	1,115
Insurance Corp of British Columbia	$ 1,926		
Christante K	312	20	2,238
Insurance Corp of British Columbia	$ 3,318		
Nelson K	100	20	3,418
Insurance Corp of British Columbia		20	16,177
Insurance Corp of British Columbia	$ 1,436		
Branco B	300	20	1,736
Insurance Corp of British Columbia	$ 1,360		
Toms S	300	20	1,660
Insurance Corp of British Columbia	$ 283		
Asuchak J	1,139	20	1,422

Payments of damage claims—*Continued*

Particulars and payee		Vote	Amount
			$
Insurance Corp of British Columbia	$ 1,152		
Cohenn, Frost, Quan in trust	11,500	20	12,652
Insurance Corp of British Columbia	$ 554		
MacIsaac, Clark & Co in trust	5,801	20	6,355
Insurance Corp of British Columbia	$ 984		
Kwan W	100	20	1,084
Insurance Corp of British Columbia	$ 1,431		
Short B	100	20	1,531
Insurance Corp of British Columbia		20	1,291
Insurance Corp of British Columbia	$ 1,988		
Renwich I	3,441	20	5,429
Insurance Corp of British Columbia	$ 1,429		
Lesage J	300	20	1,729
Insurance Corp of British Columbia	$ 1,724		
AY L	800		
Liem D	300	20	2,824
Insurance Corp of British Columbia		20	1,098
Insurance Corp of British Columbia		20	4,991
Insurance Corp of British Columbia		20	2,300
Insurance Corp of British Columbia		20	1,077
Insurance Corp of British Columbia	$ 700		
	2,000	20	2,700
Insurance Corp of British Columbia	$ 2,300		
Dahlberg K	200	20	2,500
Insurance Corp of British Columbia	$ 1,056		
Surinder T	100	20	1,156
Insurance Corp of British Columbia	$ 4,241		
	159	20	4,400
Insurance Corp of British Columbia	$ 3,010		
Bell N	100	20	3,110
Insurance Corp of British Columbia		20	2,322
Insurance Corp of British Columbia	$ 7,424		
Newstead B	100	20	7,524
Insurance Corp of British Columbia	$ 1,200		
Brown P	300	20	1,500
Insurance Corp of British Columbia	$ 4,142		
Orme G	225	20	4,367
Insurance Corp of British Columbia		20	1,305
Insurance Corp of British Columbia		20	2,461
Insurance Corp of British Columbia		20	3,122
Insurance Corp of British Columbia		20	1,879
Insurance Corp of British Columbia		20	1,393
Ives, Carleton		20	4,281
Jabs C		20	2,825
Jacobsen Pontiac Buick Ltd		20	1,346
Jenkin G		20	4,474
Jensen, Mitchell and Co in trust		20	6,750
Jensen, Mitchell and Co in trust		20	2,864
Johnson, Miller, Lehaive, Wild		20	9,567
Jones, McCloy, MacKay, Rust, Steele in trust		20	1,284
Jones, McCloy, MacKay, Rust, Steele in trust		20	16,500
Joseph Doz Professional Corp		20	3,126
Kidston and Co in trust		20	2,496
Knight J		20	8,000
La Cie d'Assurance Allstate		20	1,596
Lerner and Associates in trust		20	12,635
Les Prevoyants du Canada		20	1,158
Les Prevoyants du Canada		20	1,211
Lieber and Koch, Barr and Solic		20	33,500
Lyons, Brimacombe		20	50,000
MacIsaac, Clark and Co in trust		20	3,700
Mahe E		20	1,034
Manitoba Health Services Commission	$ 6,801		
Howell and Morrison, Barr and Solic	18,500	20	25,301
Manitoba Public Insurance Corp		20	1,404
Manitoba Public Insurance Corp		20	4,494
Manitoba Public Insurance Corp	$ 3,362		
Hanna L	50	20	3,412
Manitoba Public Insurance Corp		20	2,529
Manitoba Public Insurance Corp		20	1,045
Manitoba Public Insurance Corp	$ 1,895		
Hazelwood B	100	20	1,995
Manitoba Public Insurance Corp	$ 956		
Fisher F	200	20	1,156
Manitoba Public Insurance Corp	$ 1,055		
Grey Goose Bus Lines	500	20	1,555
Manitoba Public Insurance Corp	$ 1,485		
Vermeulen J	200	20	1,685
Manitoba Public Insurance Corp		20	2,425
Martin D		20	2,500
McCuish M		20	2,000
McJannet, Weinberg, Riley, Adam		20	11,012
McKim, Keeler, McFarlane, Hollander in trust		20	1,600
McPhail, Clark, Walker		20	2,693
Merlo B		20	4,557
Minister of Finance, British Columbia		20	1,647
Minister of Finance, British Columbia		20	12,000
Morlang W		20	7,000
Morrow L		20	1,060
Murphy, Battista in trust	$13,500		
	3,353	20	16,853
Murphy, Battista in trust		20	14,041
Otter Dorchester Insurance Co Ltd	$ 1,279		
Mels F	250	20	1,529
Owens, Cowling and Co in trust		20	11,441
Pedersen, Norman and Co		20	17,355
Personal Insurance Co of Canada	$ 2,850		
Dipalo J	250	20	3,100
Personal Insurance Co of Canada	$ 2,230		
Johnston P	250	20	2,480
Phillip, Jeffrey, Traversy in trust		20	35,220
Phoenix Insurance Co	$ 5,240		
M E Ferguson Construction Ltd	250	20	5,490
Power, MacMillan in trust		20	1,750
Prowse, Chowne, Prowse, Mallon		20	2,474
Prudential Insurance Co Ltd		20	1,993
Prudential Insurance Co Ltd	$ 972		
Varga G	250	20	1,222
Prudential Insurance Co Ltd	$ 1,088		
Rivard G	497	20	1,585
Prudential Insurance Co Ltd	$ 529		
Johnson L	100		
Motors Insurance Corp	6,446		
Jackson K	100		
Travelers Canada	207	20	7,382
Prudential Insurance Co Ltd		20	3,034
Prudentielle (La) Assurance Co Ltd		20	1,912
Public Trustee (Re Horkoff)		20	4,000
Regional Municipality of Ottawa-Carleton		20	2,231
Rhoddy J		20	2,300
Richardson B		20	1,653
Ricketts T		20	4,000
Royal Insurance of Canada		20	1,597
Ryan G		20	1,326
Safeco Insurance Co		20	1,387
Saskatchewan Government Insurance	$12,018		
Underwriters Adjustment	2,593	20	14,611
Saskatchewan Government Insurance	$ 967		
Cooper T	350	20	1,317
Saskatchewan Government Insurance		20	2,445
Saskatchewan Government Insurance	$ 721		
McKnights Auto Body	350	20	1,071
Schuck A in trust		20	34,815
Scott, Aylen in trust		20	2,679
Severide, Stoplin & Co in trust		20	3,570
Seymour A		20	5,000
Shoctor, Hill, Mousseau, Starkman		20	5,000
Shtabsky, Tussman	$ 2,072		
Nickerson, Roberts, Helborn	8,171	20	10,243
Smith A in trust		20	4,500
St Denys N		20	1,682
Thibodeau B		20	18,000
Toronto Dominion Bank		20	2,707
Travelers Insurance of Canada		20	2,249
Travelers Insurance of Canada	$ 2,386		
Bryans R	100		
The Dominion of Canada Group	5,869		
Hilhorst K	125	20	8,480
Travelers Insurance of Canada	$ 7,745		
Mycroft C	3,000	20	10,745
Vanderbilt Auto Body Ltd		20	3,819
Verner F		20	1,209
Walker G in trust		20	7,500
Weiler, Maloney, Nelson		20	37,815
Weiler, Maloney, Nelson		20	6,000
Weins A		20	1,172
Workers Compensation Board		20	1,052
Yang, Anderson, Abraham in trust		20	15,500
Ziskos J		20	1,750

ymenis of damage claims—*Continued*

ticulars and payee		Vote	Amount
			$
thority—TB 790791			
Minister of Finance, British Columbia		20	180,000
thority—TB 783102			
Settlement for damages to private property—			
B&G Contracting	$ 4,855		
Neher L	1,212	20	6,067
Dhaliwal A		20	1,000
Dolliver C		20	2,758
Long T		20	1,440
Perry-Whittingham A		20	1,350
Reimer D		20	10,000
Payment of legal fees incurred by Members charged with assault while on duty—			
Heath, Taylor, Shabbits, Giovando		20	1,321
Settlements for civil litigations (assault, arrest) at recommendation of Department of Justice—			
Coleman W		20	3,363
Matkin T		20	1,200
McNeill, Smith, Poole		20	3,000
Ozirny, Wrubell, Fisher, Tourney in trust		20	3,616
Smith, Doust in trust		20	1,700
Speers A		20	1,500
Wozniakan Walker in trust		20	5,439
Wright, Chievers & Co		20	2,500
Settlement for civil litigations (police dog bites)—			
Garner & Co in trust		20	1,700
Swanson P		20	1,317
Compensation for loss of personal property when forced to vacate a foreign post—			
Chaytor R		20	1,067
Settlement for civil litigation for unsatisfactory dismissal at recommendation of Department of Justice—			
Savage R		20	15,000
Purchase of prior pensionable service—			
Receiver General for Canada		20	4,094
Authority—TB 786709			
Settlement for rent in arrears—			
Public Works Canada		20	153,869
Authority—TB 788738			
To reimburse contingency account for loss due to theft of repayment cheques—			
Mainman F		20	1,424
Claims under $1,000 (455)		20	138,724
			1,513,279
			1,586,814
SUPPLY AND SERVICES			
Department			
SERVICES PROGRAM			
Authority—Legal services, Public Service Commission			
Settlement of a complaint regarding the appointment of an individual from an inactive eligible list—			
Dulude N		1	*4,512*
SUPPLY PROGRAM—SUPPLY REVOLVING FUND			
Authority—Departmental			
Settlement as a result of an accident involving a Crown vehicle—			
City of Rimouski		Statutory	3,112
Settlement of claim as a result of damages to household effects—			
Simard R		Statutory	2,756
			5,868
Statistics Canada			
Authority—Department of Justice			
Claim under $1,000(1)		10	*448*
			10,828
TRANSPORT			
Department			
DEPARTMENTAL ADMINISTRATION PROGRAM			
Claim under $1,000 (1)		1	*360*

Particulars and payee	Vote	Amount
		$
MARINE TRANSPORTATION PROGRAM		
Authority—Department of Justice		
Settlement arising from damage to CN Marine wharf—		
CN Marine	10	12,155
Settlement of claim arising from helicopter accident—		
McLeod H R in trust	10	5,000
Settlement as a result of motor vehicle accidents—		
ICBC	10	6,250
Non Marine Underwriters at Lloyds	10	1,811
Willie Chrysler Dodge Ltd	10	1,374
Manual A	10	2,751
Normandeau R	10	1,044
Beaver aircraft struck submerged rock breakwater—		
Brenner and Co in trust	10	1,000
Damage to boat—		
Dilazzaro M	10	2,291
Windsor air crash—		
Richards Hogg International	10	3,841
Authority—PC 1974-4/1946		
Settlement for loss of personal diving equipment—		
Toxopeus A R	10	1,000(1)
Claims under $1,000 (38)	10	10,002
		48,519
AIR TRANSPORTATION PROGRAM		
Authority—TB 791300		
Settlement for losses re PWA Cranbrook crash—		
Pacific Western Airlines Ltd	45	500,000
Authority—TB 790147		
Claim for damages arising from the operation of the Kenora airport—		
Strecker J	45	230,000(1)
Authority—TB 787820		
Accident involving vehicle and PWA at Ft Simpson—		
Pacific Western Airlines	45	129,122
Authority—TB 782595		
Settlement for losses re Cranbrook crash—		
E M Lane and Associates in trust	45	46,218
Authority—TB 780720		
Damages to Calm Air aircraft—		
Inkster, Walker, Westbury, Irish, Rosen, Hughes	45	12,000
Authority—Department of Justice		
Damages in the Elliott V the Queen case—		
Berger RLQC in trust	45	25,000
Compensation for breach of contract incurred regarding the concession tender at Wabush Airport—		
Rudkowski C	45	4,301(1)
Settlements as a result of motor vehicle accidents—		
Fidelity Insurance of Canada	45	1,689
Air Amos	45	4,275
Allstate Insurance Co of Canada	45	7,000
Mackay GW	45	2,836
Damage claim for injuries suffered by B Henry—		
Air Canada	45	1,500
Settlement for property damage—		
Knox R	45	2,839
Car accident involving departmental vehicles—		
ICBC	45	2,653
Settlement as a result of loss of business due to damage of aircraft—		
Kinsman in trust	45	1,600
Damage to aircraft at Kamloops Airport—		
McCartney and Reavill Adjusting Corp Ltd in trust	45	9,000
Settlements as a result of Windsor Air crash—		
Giffen, Pensa in trust	45	2,129
Lane B	45	2,716
Racklin, Wolfson	45	420,172
Workmen's Compensation Board	45	65,355
Slip and fall of D Nelson at Prince George Airport—		
Heather, Sadler, Hughes, Jenkins in trust	45	1,500
Damage to aircraft at Fort Nelson BC—		
Knightly R	45	1,094
Claims under $1,000 (46)	45	8,527
		1,481,526

Payments of damage claims—*Concluded*

Particulars and payee	Vote	Amount
		$
AIR TRANSPORTATION PROGRAM—SELF SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND		
Authority—Department of Justice		
Settlements as a result of personal injuries—		
Fournier P	Statutory	1,200
Jones WG	Statutory	2,617
Lockhait J	Statutory	2,119
Settlement as a result of a fall on a wet sidewalk—		
Brown D	Statutory	5,100
Settlement as a result of a gash to forehead—		
Preszler R in trust	Statutory	3,625
Settlement as a result of a Wardair international incident—		
Wardair Canada (1975) Ltd	Statutory	17,182
Settlement as a result of property damage—		
Air Canada	Statutory	2,342
Settlements as a result of motor vehicle accidents—		
Raphael, Wheatly, MacPerson in trust	Statutory	2,496
Gray Coach Lines Ltd	Statutory	6,002
Pilot insurance Co	Statutory	1,565
Air Canada	Statutory	2,665
Compagnie d'Assurance l'Equitable	Statutory	1,215
Allstate Insurance	Statutory	1,013
Claims under $1,000(53)	Statutory	10,939
		60,080
		1,590,485
VETERANS AFFAIRS		
VETERANS AFFAIRS PROGRAM		
Claim under $1,000(1)	1	88
Grand total		6,468,123

---

(1) Details are also provided under "Ex gratia payments".

(2) Details are also provided under "Federal Court awards".

(3) Details are provided under "Ex gratia payments".

Ex gratia payments

This statement provides, by department and program, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a payment for which no liability is recognized, whether or not any value or service has been received, and that is made as an act of benevolence in the public interest.

Particulars and payee	Vote	Amount
		$
AGRICULTURE		
Department		
ADMINISTRATION PROGRAM		
Authority—PC 1984-1/918		
Compensation for pain and suffering and for the permanent partial disability caused by gunshot wounds—Young B	1	*10,000*(1)
AGRI-FOOD DEVELOPMENT PROGRAM		
Authority—Departmental		
Compensation for damage to personal vehicle while performing official duties—Edmond D	5	128
Compensation for the loss of a pair of prescription glasses stolen while on official business—Sherry J	5	209
Compensation for replacement of eyeglasses—Bailey L D	5	175
Payments under $100 (3)	5	177
		689
AGRI-FOOD REGULATION AND INSPECTION PROGRAM		
Payments under $100 (2)	20	*80*
		10,769
COMMUNICATIONS		
Department		
COMMUNICATIONS PROGRAM		
Payment under $100 (1)	5	*95*
National Museums of Canada		
Authority—Departmental		
Compensation for shirt and wrist watch damaged beyond repair during the performance of his duties—Nicholson G	80	*195*
		290
CONSUMER AND CORPORATE AFFAIRS		
Department		
Authority—Departmental		
Compensation for personal losses while on duty status—Duclos L	1	387
Payments under $100 (7)	1	206
		593
EMPLOYMENT AND IMMIGRATION		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Payment under $100 (1)	1	*13*
Canada Employment and Immigration Commission		
ADMINISTRATION PROGRAM		
Payment under $100 (1)	5	*25*
EMPLOYMENT AND INSURANCE PROGRAM		
Authority—TB 784426		
To compensate payee for mental anguish resulting from denial of unemployment insurance benefits because of marital status and sex—Smith J W	10	500
Authority—TB 787087		
In settlement of claim for personal injury—Goertzen A M	10	408
Payments under $100 (3)	10	138
		1,046
IMMIGRATION PROGRAM		
Authority—TB 790391		
Reimbursement for expenses incurred for unused accommodation rented for refugee families—St-Pius X Parish of the Roman Catholic Diocese of Halifax	20	1,250(1)
Authority—TB 791190		
To compensate payee for expenses incurred in transporting a Vietnamese refugee minor—Mennonite Central Committee	20	645
Payments under $100 (4)	20	159
		2,054
		3,138
ENERGY, MINES AND RESOURCES		
Department		
ENERGY PROGRAM		
Authority—Departmental		
Compensation for damage of goods during transit—Carter Mapping Ltd	5	400
Authority—TB 790018		
Compensation for loss of money—Fernback R	5	489
		889
MINERALS AND EARTH SCIENCES PROGRAM		
Authority—Departmental		
Compensation for personal items which were stolen—Cross A T	35	173
Compensation for lost prescription eyeglasses—McCrank G	35	166
Payments under $100 (4)	35	154
		493
		1,382
ENVIRONMENT		
ADMINISTRATION PROGRAM		
Payments under $100 (2)	1	*135*
ENVIRONMENTAL SERVICES PROGRAM		
Authority—Departmental		
Compensation for stolen personal effects of employee performing audit at NAPS station in Laval Que—Simm B	5	242
Authority—PC 1974-4/1946		
Compensation for loss of personal effects during normal course of duty—Amitnak A	5	605
		847
PARKS CANADA PROGRAM		
Authority—Departmental		
Compensation for loss of personal items—Wellenhoffer C	20	147
Smith W	20	819
Authority—PC 1983-1/1302		
Partial compensation for the loss of real property tax revenue for the years 1982 and 1983—Township of St-Edmunds	25	37,450
Authority—PC 1982-3/3543		
Compensation for the difference between the rates paid for the consumption of electrical energy in the Town of Banff according to the Final License and Franchise Agreement and the rates established by the Public Utilities Board of Alberta—Trans-Alta Utilities	20	251,011

Ex gratia payments—*Continued*

Particulars and payee	Vote	Amount
		$
Payments under $100 (2)	20	100
		289,527
		290,509
EXTERNAL AFFAIRS		
Department		
Authority—PC 1984-3/1806		
Compensation for damages to the Consulate of the People's Republic of Poland in Montreal as a result of a demonstration—		
Government of the People's Republic of Poland	1	2,354
Authority—PC 1984-3/308		
Compensation for loss of insurance benefits covering vehicle replacement and loss of life as a result of accidental death—		
Leroux L	1	17,900
Authority—PC 1984-2/399		
Reimbursement for out of pocket expenses as a result of theft of travel advance—		
Armour D S	1	521
Authority—PC 1983-2/1302		
Compensation for loss of personal funds expended in anticipation of a confirmed posting subsequently cancelled—		
Fournier R	1	587
Authority—PC 1983-2/3911		
Compensation for damages to the Embassy of the Union of Soviet Socialist Republics in Ottawa as a result of a demonstration—		
Government of the Union of Soviet Socialist Republics	1	4,434
Authority—PC 1974-4/1946		
Compensation for losses incurred when attacked while on temporary duty abroad—		
Morrell B J	1	154
Authority—TB 789843		
Compensation for losses incurred in an armed hold-up while on duty—		
Kastoun F	1	2,340
		28,290
Canadian International Development Agency		
Authority—PC 1984-3/1023, TB 792467		
Compensation on behalf of F R Steinberg for losses due to robbery when on official business in Paris, France—		
Steinberg F R	25	214
Payments under $100 (4)	25	126
		340
		28,630
FISHERIES AND OCEANS		
Department		
Authority—PC 1984-1645		
Compensation for fishing vessel destroyed by fire—		
Bourque A P	1	43,975
Authority TB 787280		
Compensation for removal expenses from Ottawa to St John's Newfoundland—		
Cowley L	1	18,600
Compensation for loss of eyeglasses—		
Brown R F	1	110
Christie J A	1	127
Compensation for loss of scuba diving gear—		
Kotyk M	1	100
Payments under $100 (7)	1	357
		63,269

Particulars and payee	Vote	Amount
		$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
INDIAN AND INUIT AFFAIRS PROGRAM		
Authority—TCB 787194		
Compensation for losses in attempting to incorporate and operate Miskomigun Air Services—		
Grandlouis J	5	8,371
Authority—Assistant Deputy Minister		
Compensation for theft of a rental video camera—		
Advanced Electronics	5	560
Payments under $100 (2)	5	137
		9,068
NORTHERN AFFAIRS PROGRAM		
Authority—Deputy Minister		
Compensation for loss of personal effects in fire at Trout Lake while on duty—		
Jumbo A	25	424
Jumbo G	25	298
Jumbo V	25	375
Kotchea T	25	366
Compensation for loss of personal effects in Fort Smith Fire Nº 22—		
Beaulieu L	25	826
Cheezie J	25	871
Powder E	25	330
		3,490
		12,558
NATIONAL DEFENCE		
DEFENCE SERVICES PROGRAM		
Authority—PC 1984-4/308		
Compensation when engagement taken at Valcartier Cadet Camp was cancelled in 1982—		
Arcand G	1	2,500
Authority—PC 1982-1826		
Financial Compensation covering severance pay—		
Caine M L	1	10,176
Authority—PC 1964-20/435		
Payment on compassionate grounds of $75 per month on account of permanent quadriplegia resulting from a swimming accident while attending summer camp at RCAF Station, Aylmer, Ontario—		
Delage E	1	900
Authority—PC 1983-6/2425		
Reimburse family members of deceased serviceman for expenses incurred on travelling to funeral of their son—		
Gionet J R	1	1,455
Authority—PC 1974-4/1946		
Compensation for damage to personal clothing while in performance of his duties—		
Hartlen R J	1	168
Laybolt L H	1	177
Pariseau J	1	100
Compensation for replacement cost of eyeglasses damaged while in the performance of his duties—		
Smith M I	1	159
Payments under $100 (8)	1	314
		15,949
NATIONAL HEALTH AND WELFARE		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Payments under $100 (3)	1	*168*
INCOME SECURITY PROGRAM		
Authority—PC 1983-5/589 TB 785191		
Payment equivalent to the amount of spouse's allowance she would have received under the Old Age Security Act from May 1979 until September 1982—		
French M P	35	3,933

Ex gratia payments—*Continued*

Particulars and payee	Vote	Amount
		$
Authority—PC 1983-3/589 TB 785192		
Payment equivalent to the amount of spouse's allowance she would have received under the Old Age Security Act from July 1979 until September 1982—		
Gendron S	35	13,600
Authority—PC 1984-3/567 TB 791826		
Payment for legal fees incurred in her appeal to the Pension Appeals Board in the matter of Canada Pension Plan death benefit payable on behalf of her late husband—		
Thayer H	35	1,147
Authority—PC 1983-6/589 TB 785190		
Payment equivalent to the spouse's allowance which she would have received under the Old Age Security Act for the period from October 1980 to April 1982 which was the month of her 65th birthday, and the Guaranteed Income Supplement for the month of October 1980 her late husband would have received had the necessary application forms been provided by the Old Age Security Administration prior to his death—		
Tremblay L	35	4,552
Authority—TB 786117		
To provide monthly assistance to her as a distressed Canadian abroad until the time of her death, the annual aggregate amount of which shall not exceed 50% of the total annual cost of assistance provided by the Federal Republic of Germany and the municipality of Friedrichshafen which shall also not exceed the annual aggregate amount that would otherwise have been payable to her under the Old Age Security Act had she been a resident in Canada eligible for maximum benefits under that Act—		
Massenback Von Mrs	35	6,225
		29,457
		29,625
NATIONAL REVENUE		
Customs and Excise		
Authority—Ex Gratia Payments Order, 1974		
Compensation for the loss of a parcel stolen while in Customs custody—		
Carrick Jewellery Limited	1	627
Compensation for the inadvertent destruction of cassettes which had been seized as they were classified as immoral or indecent under Tariff item 99201-1 of Schedule C of the Customs Tariff Act—		
Lazare L L	1	380
Compensation for the replacement of eyeglasses and the cost of a medication prescription for an employee who was attacked by an assailant while making a deposit at the bank who pulled off her eyeglasses and sprayed a substance in her eyes—		
O'Doherty P	1	134
Payments under $100 (7)	1	385
		1,526
Taxation		
Authority—TB 790512		
Merit Award for the detection of a scam which led to an investigation and was considered over and above the call of duty—		
Fox W	5	500
Authority—Departmental		
Compensation for the deductible portion of comprehensive insurance as a result of a car accident while using rental vehicle on government business—		
Linigton M	5	250
Compensation for the deductible portion of automobile insurance as a result of an accident on government business—		
Mailhot L	5	100
Payments under $100 (38)	5	1,060
		1,910
		3,436

Particulars and payee	Vote	Amount
		$
PARLIAMENT		
House of Commons		
Payment under $100 (1)	5	60
PUBLIC WORKS		
Department		
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND		
Authority—PC 1983-3/3126, TB 790096		
Compensation for damages suffered as a result of dredging operations on the Miramichi River, New Brunswick—		
Doucet A	Statutory	1,110
Gallant E	Statutory	917
Jimo E	Statutory	750
Manuel U	Statutory	1,100
Martin A	Statutory	700
Martin J P	Statutory	2,830
Martin L	Statutory	1,844
Marten M	Statutory	450
Mazerolle	Statutory	800
Murdock W O	Statutory	100
Porrier L	Statutory	800
Savoie A	Statutory	1,292
		12,693
ACCOMMODATION PROGRAM		
Authority—PC 1983-6/3636, TB 790805		
Compensation for Realty Taxes for period, January 1 to November, 1981—		
The Village of Westport	10	414
Payment under $100 (1)	10	75
		489
TRANSPORTATION AND OTHER ENGINEERING PROGRAM		
Authority—Letter from JB Swayne, Assistant Deputy Minister		
Compensation for loss of personal effects due to a fire at the NewWestminster Railway Bridge—		
Hollinger L	25	123
Kaban P	25	295
McDonald J	25	118
Payments under $100 (7)	25	413
		949
LAND MANAGEMENT AND DEVELOPMENT PROGRAM		
Authority—Letter from JB Swayne, Assistant Deputy Minister		
Compensation for loss of personal effects due to a fire at the Coqualeetza complex—		
Commodore P	35	501
Munro J	35	339
Authority—PC 1983-3-906, TB 787040		
Compensation for education costs of children residing on Rivers Federal property—		
Rolling River School Division	35	232,468
Authority—PC 1979-812		
Interest payments caculated at 6% on unused portions of expropriated land—		
Succession Lacroix G a/s Lacroix F	45	2,242
Payment under $100(1)	35	86
		235,636
		249,767
REGIONAL INDUSTRIAL EXPANSION		
Department		
Payment under $100 (1)	1	17

Ex gratia payments—*Continued*

Particulars and payee	Vote	Amount
		$
SCIENCE AND TECHNOLOGY		
National Research Council of Canada		
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM		
Authority—Justice Department		
Compensation for cancellation of a contract on short notice—		
Desjardins D	5	4,092
SECRETARY OF STATE		
Public Service Commission		
Payments under $100(2)	35	83
SOLICITOR GENERAL		
Correctional Service		
Authority—Ex Gratia Payments Order, 1974		
Compensation to employees for damage to or loss of personal property during the performance of duty—		
Lapointe R	5	300
Jacob M	5	415
Kenehan D	5	136
Stewart G	5	187
Casavant V	5	160
Muir S	5	105
Compensation for damages to motor vehicle—		
Delisle M	5	329
Compensation for damages to personal property—		
Comité Social	5	322
Payments under $100 (32)	5	1,012
		2,966
National Parole Board		
Authority—Deputy Head		
Settlement for damages to personal property—		
Wilson T	15	146(1)
Payment under $100 (1)	15	26
		172
Royal Canadian Mounted Police		
LAW ENFORCEMENT PROGRAM		
Authority—PC 1974-4/1946		
Compensation for damage to real property—		
Able Holdings Ltd	20	234
Amstel Manufacturing Inc	20	660
Aspire Management	20	530
Baker G	20	100
Bell J	20	139
Blood Tribe Association	20	238
Car-Den-ol Enterprises	20	360
Carpanzano J	20	170
Century Plaza Hotel	20	178
Cernelli N	20	672
Corbeil R	20	270
Della Rose L	20	215
Ellis J	20	176
Feduniak R	20	120
Gaudet K	20	150
Gillespie Management Corp	20	203
Golden Gate Village	20	101
Goulet J	20	125
Honke L	20	127
Investissements Adriatiques Inc	20	546
Koza A	20	167
James J	20	148
Lee S	20	132
Mall Hotel	20	310
McAllister J	20	250
Meia N	20	119
L'office municipal d'habitation de St Hyacinthe	20	135
Orr M	20	274
Ramsey P	20	129
Sanders G	20	125
Savoie E	20	119
Shildrick A	20	5,000
Skyline Motor Inn	20	120
Sutherland T	20	150
Taylor G	20	133
Territorial Typewriter Leasing	20	278
Vanderlaan H	20	104
Venditelli P	20	153
Compensation for damages to vehicles—		
Abele R	20	330
Base-Fort Security Services (BC) Ltd	20	250
Blizzard R	20	172
Laatsch A	20	230
Logie L	20	130
MacGillivary A	20	150
Rent-A-Wreck	20	284
Robichaud R	20	948
Compensation for use of equipment during an invesgation—		
Bourne A	20	729
Bustin V	20	124
Coates D	20	109
McAllister G	20	113
Milligan W	20	150
Northern Lights Restaurant	20	126
Compensation for emergency maintenance of Government property—		
Butler J	20	124
Hoban T	20	102
Compensation for occupancy of accommodation—		
Starr G	20	140
Compensation for loss or damage to personal clothing—		
Duffett R	20	125
Logan M	20	149
Noonan V	20	125
Royal C	20	189
Compensation for loss or damage to personal property—		
Crossan W	20	108
Depencier R	20	105
Gosselin J	20	129
Jacklin J	20	155
Kliewer A	20	415
Leblanc J	20	100
Meihm R	20	155
Nelson L	20	571
Noreau J	20	200
Warren H	20	109
Witzke T	20	150
Compensation for damage or loss to eye glasses—		
Anderson E	20	175
Beasse J	20	121
Elliot R	20	130
Eubank W	20	140
Fregault L	20	114
Heatley G	20	147
Johnstone P	20	193
Labine R	20	110
Lemieux J	20	146
MacDonald I	20	118
Mancini D	20	145
Tunnicliffe J	20	129
Veale F	20	180
Payments under $100 (178)	20	7,036
		29,040
		32,178
SUPPLY AND SERVICES		
Department		
SERVICES PROGRAM		
Authority—PC 1983-7/2052, TB 788471		
Compensation in lieu of payment under Part II of the Public Service Superannuation Act—		
Claughton L A	1	5,600
Payment under $100(1)	1	40
		5,640

Ex gratia payments—*Concluded*

Particulars and payee	Vote	Amount
		$
Statistics Canada		
Payments under $100(7)	10	*247*
		5,887
TRANSPORT		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Authority—PC 1974-4/1946		
Payment for damage to personal effects— Goudey R B	1	*360*
MARINE TRANSPORTATION PROGRAM		
Authority—PC 1974-4/1946		
Settlement of loss of furniture— Dean K	10	450
Settlement of loss of watch— Sivret C	10	216
Settlement for loss of fishing gear— Hansen D	10	335
Settlement for damage to fishing gear— Boudreau W	10	130
Settlement to damage of personal belongings— Owers J	10	493
Settlement due to loss of shoes— Blanchet P	10	126
Settlement for loss of glasses—		
Jackson A	10	142
Kales P	10	100
Parsons H	10	190
Reardon G	10	174
Sommerville W J	10	141
Settlement for loss of personal diving equipment— Toxopeus A R	10	1,000(1)
Payments under $100 (7)	10	368
		3,865
AIR TRANSPORTATION PROGRAM		
Authority—TB 790147		
Claim for damages arising from the operation of the Kenora Airport— Strecker J	45	230,000(1)
Authority—Department of Justice		
Compensation for breach of contract incurred regarding the concession tender at Wabush Airport— Rudkowski C	45	4,301(1)
Authority—PC 1974-4/1946		
Payment for damage to personal effects— Paquet J	45	153
Payments under $100 (19)	45	699
		235,153
AIR TRANSPORTATION PROGRAM—SELF SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND		
Authority—PC 1974-4/1946		
Compensation for 1 day's pay, accommodation and meals as a result of flight cancellation due to departmental equipment failure— Johnston G	Statutory	130
Payment under $100 (1)	Statutory	87
		217
		239,595
TREASURY BOARD		
Secretariat		
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
Authority—PC 1984-12/567		
Payment to the estate of the late E Ralph of Toronto, Ontario, to compensate for Supplementary Death Benefit coverage which was not in effect at the time of death— Fitzpatrick M M K in trust	1	16,750
VETERANS AFFAIRS		
VETERANS AFFAIRS PROGRAM		
Authority—PC 1983-4/1778		
Payment of legal fees— Gallant J A	1	2,000
Authority—TB 791777		
Payment of removal costs— McAuley R	1	9,063
		11,063
Grand total		1,019,640

---

(1) Details are also provided under "Payments of damage claims".

Federal Court awards

This statement provides, by department and program, details for all Federal Court awards paid in the current year. All other court awards are excluded from this statement.

Particulars and payee	Vote	Amount
		$
EMPLOYMENT AND IMMIGRATION		
Canada Employment and Immigration Commission		
EMPLOYMENT AND INSURANCE PROGRAM		
Authority—Department of Justice		
Claim for damage caused by fire at 15 Gamble St Rouyn, Que—		
Les Prevoyants Compagnie d'Assurance	10	30,933(1)
FISHERIES AND OCEANS		
Department		
Authority—Award T-1417-75		
Settlement as a litigation against the Crown for carrying on business under the firm's name and style—		
Aikens, MacAulay, Thorvaldson		
Northland Fisheries	Statutory	115,914
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
INDIAN AND INUIT AFFAIRS PROGRAM		
Authority—Awards T-903-77, T-1173-82		
Set-off debts approved by TB 785622—		
Arcom Systems Manufacturing Ltd	Statutory	10,266
Louie A	Statutory	1,892
Authority—Award T-4777-81		
Settlement as a result of a motor vehicle accident—		
Swain M	Statutory	12,415
Authority—Award T-4113-82		
Settlement as a result of injuries involving Federal School playground equipment—		
Henry S	Statutory	39,229
		63,802
NATIONAL DEFENCE		
DEFENCE SERVICES PROGRAM		
Authority—Award TP-1012-83		
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by the late B F Forrester—		
Gorrell, Grenkie in trust	Statutory	305,000
Authority—Award T-1243-82		
Settlement of a claim by CJRT Developments Ltd in respect of moneys lost through the imposition of aerial zoning—		
Van Cuylenborg, Gray in trust	Statutory	211,800
		516,800
NATIONAL REVENUE		
Taxation		
Federal Court costs awarded with respect to the Income Tax Act—		
Authority—Awards:		
T-5176-79, A-599-81		
Aikens, MacAulay, Thorvaldson—		
Civil H	Statutory	1,302
T-3470-81		
Beardsworth, Wright—		
Robichaud B	Statutory	2,548
T-5753-82		
Birnie, Sturrock, Bowden—		
Houle L	Statutory	6,365
T-1438-77, T-1439-77, A-790-80		
Chait Salomon—		
Gelber N	Statutory	1,498
T-9129-82		
Clow J M—		
Findlay R	Statutory	451
T-254-81, A-848-81		
Code Hunter—		
Burnco Industries Ltd et al	Statutory	2,388
T-1503-82		
Cuelenaere, Beaubier, Walters, Kendall, Fisher—		
Carsons Camps Ltd	Statutory	1,220
T-4169-81		
Davies, Ward, Beck—		
Cork J	Statutory	4,620
T-5536-78, A-11-82		
Goodman, Carr—		
Hugh Waddell Limited	Statutory	1,479
T-2009-77, T-2010-77, A-717-81, A-718-81		
Goodman, Carr—		
Fonthill Lumber Limited	Statutory	729
T-697-81, A-161-82		
Goodman & Goodman—		
Royal Trust Corp of Canada	Statutory	1,177
T-8285-82		
Lerner & Associates—		
McGuire M A	Statutory	758
T-392-81		
McMillan, Binch—		
Abbass A	Statutory	1,800
T-2697-81		
Melnyk, McCord, Meiklejohn—		
Hunka N	Statutory	7,684
T-3926-79		
Nichols N W—		
Community Shopping Developments Limited	Statutory	18,335
T-6211-81		
Perley-Robertson, Panet, Hill, McDougall—		
Bank of British Columbia	Statutory	18,582
T-5805-8[illegible]		
Quain, Dioguardi—		
Bouchard E	Statutory	792
T-3587-82		
Simmers, Harper, Jenkins—		
Bibby E I (Executrix of the Estate of E R Bibby, deceased)	Statutory	5,316
T-4151-82		
Smith A R—		
Chez W	Statutory	832
T-3684-80, A-857-81		
Thorsteinsson, Mitchell, Little, O'Keefe, Davidson—		
Gibraltar Mines Ltd	Statutory	2,549
T-8301-82		
Thorsteinsson, Mitchell, Little, O'Keefe, Davidson—		
Young L R	Statutory	6,809
T-5605-79, A-289-81		
Verchere, Noël, Eddy—		
Becker S J	Statutory	4,377
T-2848-81		
Verchere, Noël, Eddy—		
Rostal Sales Agency Ltd	Statutory	1,459
A-888-80		
Wright, McTaggart—		
Renaissance International	Statutory	2,101
		95,171
PUBLIC WORKS		
Department		
ACCOMMODATION PROGRAM		
Authority—Award A-150-82		
Award for additional compensation and interest in the case concerning land expropriation for the south central Metropolitan Area Postal Plant site on Eastern Avenue, Toronto—		
Winberg M	Statutory	7,916

Federal Court awards—*Concluded*

Particulars and payee	Vote	Amount
		$
MARINE PROGRAM		
Authority—Award A-668-78		
Payment for additional work performed by Simard and Beaudry Inc on the construction of a dam on the St Charles River caused by an error in the original soil analysis—		
Guy and Gilbert in trust	Statutory	*167,054*
		174,970
SECRETARY OF STATE		
Public Service Commission		
Authority—Award T-702-79		
Settlement for loss of earnings resulting from failure to consider former employee for re-appointment in accordance with subsection 30(1) of the Public Service Employment Act—		
Mansour E M	35	4,250[1]
Authority—Award T-1900-83		
Refund of expenditures incurred by appellant—		
Black B J and Al	35	575
		4,825
SOLICITOR GENERAL		
Correctional Service		
Authority—Award T-1363-83		
Payment of cost for disciplinary tribunal—		
Lasalle R	5	972[1]
Authority—Award T-1626-82		
Payment of Court cost relating to a case for burns injury—		
Brant J	5	2,100[1]
		3,072
Royal Canadian Mounted Police		
LAW ENFORCEMENT PROGRAM		
Authority—Award T-3731-79		
Compensation for loss of livestock in unprotected excavation, Alberta—		
Poudrier D, Schneider V	Statutory	*47,600*
		50,672
SUPPLY AND SERVICES		
Department		
SUPPLY PROGRAM—SUPPLY REVOLVING FUND		
Authority—Award T-1527-91		
Settlement as a result of additional work performance—		
Moody S I Ltd	Statutory	679,230
Grand total		1,732,317

---

[1] Details are also provided under "Payments of damage claims".

Nugatory payments

This statement provides, by department and program, details for all nugatory payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, a nugatory payment is a payment for which no value or service has been received but for which a liability is recognized.

Particulars and payee	Vote	Amount
		$
AGRICULTURE		
Department		
ADMINISTRATION PROGRAM		
Payment under $100 (1)	1	*21*
AGRI-FOOD REGULATION AND INSPECTION PROGRAM		
Authority—Departmental		
Department's share of Group Surgical Medical Insurance Plan—		
Lamoureux Y	20	*332*
		353
EMPLOYMENT AND IMMIGRATION		
Canada Employment and Immigration Commission		
ADMINISTRATION PROGRAM		
Authority—G Lussier, Deputy Minister/Chairman		
Payment for damages as stipulated by the Canadian Human Rights Tribunal—		
Kotyk J	5	2,500
Payment under $100 (1)	5	60
		2,560
EMPLOYMENT AND INSURANCE PROGRAM		
Authority—G Lussier, Deputy Minister/Chairman		
Damage to a sheepskin coat from a jagged metal on chair in reception area of North York employment centre—		
Reznikov H	10	170
Payment under $100 (1)	10	6
		176
		2,736
ENERGY, MINES AND RESOURCES		
Department		
ENERGY PROGRAM		
Payment under $100 (1)	5	57
ENVIRONMENT		
ENVIRONMENTAL SERVICES PROGRAM		
Authority—Departmental		
Payment for damages to plumbing in a mobile home due to negligence of normal upkeeping—		
Ameublement Branchaud Inc	5	800
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
INDIAN AND INUIT AFFAIRS PROGRAM		
Authority—Human Rights Commission		
Settlement as a result of discrimination—		
St Pierre D	5	1,500
NATIONAL DEFENCE		
DEFENCE SERVICES PROGRAM		
Authority—PC 1983-3/2551		
Settlements negotiated pursuant to section 38 of the Canadian Human Rights Act—		
Agnew D	1	500
Dickie G	1	500
Thomson A	1	8,852
		9,852
NATIONAL REVENUE		
Customs and Excise		
Payments under $100 (2)	1	94
PARLIAMENT		
House of Commons		
Authority—Departmental		
Reimbursement for lost rented equipment—		
BVH Communications Ltd	5	1,074
Time Communications Ltd	5	200
		1,274
PUBLIC WORKS		
Department		
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND		
Authority—Regional Director General		
Payment due to settlement of damaged aircraft, as per Court award, April 9, 1984—		
Brenner and Company in trust	Statutory	*1,000*
ACCOMMODATION PROGRAM		
Authority—Regional Director General		
Payment due to vehicle accident—		
McLeod D J	10	245
Authority—TB 790327		
Eviction payment due to evacuation of premises required for Environment Canada—		
Dumoulin and Associates	10	26,000
Payments under $100 (2)	10	156
		26,401
		27,401
SOCIAL DEVELOPMENT		
Ministry of State		
Authority—Conflict of interest Guidelines		
Reimbursement of costs for establishing, maintaining, administering and discharging a Trust to comply with Government Policy—		
Croll J R	1	1,105
TRANSPORT		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Payment under $100 (1)	1	*25*
AIR TRANSPORTATION PROGRAM		
Authority—Departmental		
Payment for stolen engine—		
Andrews M	45	463
Department did not have a special permit—		
Ministère du Revenu du Québec	45	100
Payment under $100 (1)	45	35
		598
		623
Grand total		45,795

SECTION 34

1983-84
PUBLIC ACCOUNTS

Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs

CONTENTS

Page

Miscellaneous payments by province and territory 34.3
Federal-provincial shared-cost programs by province and territory 34.8

MISCELLANEOUS PAYMENTS BY PROVINCE AND TERRITORY

FINANCE

Fiscal transfer payments

Provinces and territories	Statutory subsidies	Fiscal equalization	1971 Undis-tributed income	Reciprocal taxation	Public utilities	Youth allowances recovery	Fiscal stabilization	Total
	$	$	$	$	$	$	$	$
Newfoundland	9,744,145	494,598,000		11,116,038	12,240,670			527,698,853
Prince Edward Island	667,674	127,367,000		4,106,488	2,654,358			134,795,520
Nova Scotia	2,250,724	606,516,000	64	25,503,989				634,270,777
New Brunswick	1,823,587	517,342,000		15,837,492				535,003,079
Quebec	4,730,502	3,134,962,000	30,374	50,855,957	9,401,435	(206,055,525)		2,993,924,743
Ontario	6,057,479		123,937	65,045,294	(13,000,179)			58,226,531
Manitoba	2,180,961	477,644,000	45	8,702,398	(924,753)			487,602,651
Saskatchewan	2,159,780				(105,299)			2,054,481
Alberta	3,605,465				165,792,718			169,398,183
British Columbia	2,515,831			16,696,248	4,725,987		80,000,000	103,938,066
Northwest Territories					15,236			15,236
Yukon Territory					(86,042)			(86,042)
	35,736,148	5,358,429,000	154,420	197,863,904	180,714,131	(206,055,525)	80,000,000	5,646,842,078

LABOUR

Compensation payments and administration expenses

Details	Compen-sation payments	Adminis-tration expenses	Total payments
	$	$	$
Newfoundland	328,537	49,220	377,757
Prince Edward Island	135,399	19,649	155,048
Nova Scotia—Federal	1,449,173	281,853	1,731,026
Nova Scotia—Cape Breton Development Corporation (CBDC)	9,097,932	1,091,752	10,189,684
Nova Scotia—CBDC (Section 9a)	2,691,391	326,433	3,017,824
Nova Scotia—Old silicosis	602,101		602,101
New Brunswick	605,945	69,413	675,358
Quebec	7,218,126	700,320	7,918,446
Ontario	8,517,795	2,180,594	10,698,389
Manitoba	755,830	203,580	959,410
Saskatchewan	2,012,547	311,155	2,323,702
Alberta	2,807,842	413,837	3,221,679
British Columbia	2,398,291	420,000	2,818,291
Payments respecting locally engaged employees outside Canada	7,383		7,383
Supplementary compensation to certain widows and dependent children of seamen	9,460		9,460
Compensation to Quebec casual employees TB 1979-29	28,779		28,779
Reimbursements made to Worker's Compensation Board (WCB) for overpayments of compensation	1,193		1,193
Excess monies paid to claimants (subrogation cases)	373,916		373,916
Salary recovered and returned to other Government departments (subrogation cases)	193,419		193,419
Legal, medical, professional expenses (subrogation cases)	67,042		67,042
	39,302,101	6,067,806	45,369,907
Less: recoveries			
Administration expenses recovered from Crown agencies		1,635,673	1,635,673
Claim costs recovered from Crown agencies	13,178,864		13,178,864
Recoveries from responsible third parties (subrogation)	858,786		858,786
Overpayments of compensation recovered from claimants	1,193		1,193
	14,038,843	1,635,673	15,674,516
Net expenditures	25,263,258(1)	4,432,133(2)	29,695,391

(1) Includes the net payments of compensation respecting:
- (a) Government employees (Government Employees Compensation Act);
- (b) merchant seamen (Merchant Seamen Compensation Act); and
- (c) employees of mines who contracted silicosis prior to acquisition of mines by CBDC.

(2) Represents the federal Government's net share of administration expenses of provincial workmen's compensation boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workmen's compensation boards from funds advanced by the federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are processed and paid by the WCB of Alberta.

NATIONAL HEALTH AND WELFARE

Payments under Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977
(in thousands of dollars)

Provinces and territories	Hospital insurance	Medical care	Extended health care services	Total 1983-84
Newfoundland	92,528	31,857	21,770	146,155
Prince Edward Island	19,888	6,846	4,679	31,413
Nova Scotia	137,815	47,448	32,427	217,690
New Brunswick	113,077	38,934	26,605	178,616
Quebec	751,822	258,852	246,535	1,257,209
Ontario	1,307,920	450,315	333,284	2,091,519
Manitoba	159,519	54,922	38,663	253,104
Saskatchewan	171,970	59,210	37,365	268,545
Alberta	254,720	87,701	88,685	431,106
British Columbia	421,684	145,185	106,819	673,688
Total provinces	3,430,943	1,181,270	936,832	5,549,045
Northwest Territories	6,172	2,125	1,834	10,131
Yukon Territory	2,746	947	820	4,513
Total	3,439,861	1,184,342	939,486	5,563,689

Effective April 1, 1977, the federal contributions in respect of provincial and territorial health care services are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977. These contributions take the form of transfer of a predetermined number of tax points (and associated equalization) which were estimated at $4.3 billion in 1983-84, together with the payment of a predetermined base amount of cash (as shown above) escalated on the basis of growth of the gross national product and population.

Payments under the Canada Assistance Plan
(in thousands of dollars)

Provinces and territories	Year ended March 31		Increase or decrease (–)
	1984	1983	
Newfoundland	71,278	65,958	5,320
Prince Edward Island	16,553	18,333	(1,780)
Nova Scotia	93,050	86,469	6,581
New Brunswick	111,678	107,686	3,992
Quebec[1]	1,043,754	807,828	235,926
Ontario	830,870	742,252	88,618
Manitoba	108,870	91,753	17,117
Saskatchewan	142,540	119,892	22,648
Alberta	326,020	305,660	20,360
British Columbia	531,194	473,711	57,483
Total provinces	3,275,807	2,819,542	456,265
Northwest Territories	10,153	10,115	38
Yukon Territory	1,641	2,650	(1,009)
Total	3,287,601	2,832,307	455,294

The Canada Assistance Plan Act authorizes the Government to enter into agreements with provinces and territories for sharing the costs of social assistance provided to persons in need, and welfare services provided to persons in need or likely to be in need. The rate of the federal contribution is 50% of the eligible and shareable costs.

[1] The Province of Quebec has opted to receive special funding in lieu of cost sharing under the Canada Assistance Plan, in accordance with Part VII for special welfare programs of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977. Under these provisions, the Province of Quebec is entitled to receive a combination of cash and tax abatement units equivalent to the transfer payments which would have been made had it opted to participate in the Canada Assistance Plan.

The amounts received by Quebec were:

	1983-84	1982-83
	(in thousands of dollars)	
Cash payments	1,043,754	807,828
5 tax abatement units (estimated value)	355,300	358,115
	1,399,054	1,165,943

NATIONAL HEALTH AND WELFARE—*Continued*

Summary of payments under the Family Allowances Act

Year ended March 31	Number of recipients (in thousands)	Number of children (in thousands)	Payments (in millions of dollars)
1984	3,638	6,622	2,326
1983	3,642	6,672	2,231
1982	3,642	6,733	2,020
1981	3,645	6,826	1,851
1980	3,631	6,915	1,726

Federal family allowances are paid in respect of children under the age of 18. Although payment is normally made to the mother, it may be made to any person who has assumed responsibility for the maintenance of the child. Special allowances are paid for children who are maintained by agencies or institutions. The legislation provides for annual escalation of the allowance in January of each year in accordance with increases in the consumer price index. However, for the years 1983 and 1984, indexation was limited to a total of 6% in 1983 and 5% in 1984. The federal monthly rate of family allowances per child was $28.52 in 1983 and $29.95 in 1984. Special allowances were $41.87 a month in 1983 and $44.68 a month in 1984.

A provincial government may request the federal Government to vary the family allowances rate payable in that province on the basis of the age of the children or the number of children in the family, or both, provided that the smallest monthly payment in that province is at least 60% of the federal rate and the average monthly amount paid for all children in that province is equal to the monthly federal rate. The provinces of Alberta and Quebec have exercised this option.

In March 1984, there were 3,637,616 families and agencies receiving an average of $55.00 on behalf of 6,621,965 eligible children.

Child Tax Credit is an income-tested benefit designed to assist low and middle income families with children. The basic amount of 1983 Child Tax Credit is $343.00 per child. The total credit payable is reduced by 5% of family income above $26,330. The first payments under the Child Tax Credit program provided by amendments to the Income Tax Act in December 1978 were made in 1979 on the basis of the combined net income of the parents in the 1978 taxation year. Payments applicable to taxation years 1981, 1982 and 1983 made from April 1, 1983 to March 31, 1984 amounted to $17,663,577, $1,526,120,284 and $573,210,140 respectively, a total of $2,116,994,001.

Details of payments under the Family Allowances Act

(in thousands of dollars)

Provinces and territories	Year ended March 31, 1984			Year ended March 31, 1983		
	Number of families	Number of children	Payments	Number of families	Number of children	Payments
Newfoundland	98	195	68,775	98	199	66,294
Prince Edward Island	19	36	12,699	18	37	12,170
Nova Scotia	130	237	83,168	130	240	79,920
New Brunswick	111	207	72,567	111	210	69,626
Quebec	947	1,662	586,391	956	1,691	573,537
Ontario	1,266	2,279	800,110	1,268	2,294	763,545
Manitoba	151	290	101,479	150	291	96,413
Saskatchewan	146	292	101,911	145	291	96,238
Alberta	356	671	236,042	354	668	223,181
British Columbia	401	726	253,866	399	724	240,528
Total provinces	3,625	6,595	2,317,008	3,629	6,645	2,221,452
Northwest Territories	9	20	7,070	9	20	6,633
Yukon Territory	4	7	2,494	4	7	2,509
Total	3,638	6,622	2,326,572	3,642	6,672	2,230,594

Summary of payments under the Old Age Security Act

(in millions of dollars)

	Year ended March 31				
	1984	1983	1982	1981	1980
Old age security pension (OAS)	7,649	7,005	6,140	5,322	4,679
Guaranteed income supplement (GIS)	2,524	2,416	2,242	1,918	1,495
Spouse's allowance (SPA)	233	222	203	178	146
	10,406	9,643	8,585	7,418	6,320

A full or partial basic old age security pension is payable at age 65 or later to everyone who has met certain residence requirements.

A guaranteed income supplement is an additional amount payable to pensioners who have little or no other income apart from the old age security pension. Entitlement is normally based on income in the preceding calendar year, computed in accordance with the Income Tax Act. Where a married couple is concerned, each is considered to have one half of their combined income.

Spouse's allowance is payable to the spouse of a pensioner if the spouse is between 60 and 65 years of age and meets the residence requirements. Entitlement is based on the combined income of the couple in the same way as the guaranteed income supplement.

Effective from November 1979, the spouse's allowance may continue to be paid, following the death of the pensioner spouse, until the surviving spouse reaches age 65 or remarries, provided the allowance was payable for the month in which the pensioner died. Entitlement is based on the surviving spouse's income only.

All benefits under the old age security program are subject to change in January, April, July and October of each year based on increases in the consumer price index. An amendment to the Old Age Security Act limited increases in the basic old age security pension during 1983 to no more than 6 percent and during 1984 to no more than 5 percent or in either year by the increase in the consumer price index, should it be lower. For those payment quarters when the old age security benefit was limited, there has been a corresponding increase to guaranteed income supplement benefits, so that combines OAS/GIS benefits continue to be fully indexed in 1983 and 1984.

The benefits in effect as at April 1, 1984 were as follows:

Monthly benefits	$
OAS (basic)	266.28
GIS (maximum)	
Single person or a married person whose spouse is not in receipt of OAS or SPA	267.33
Married couple, both pensioners—Each	206.11
Spouse's allowance (maximum)	472.39

In March 1984, there were 2,490,881 old age security pensioners, of whom 1,246,119 or 50% were also receiving a supplement; the average supplement paid was $174.37. In addition, there were 87,890 spouses of pensioners in receipt of spouse's allowance. The average spouse's allowance was $230.48.

NATIONAL HEALTH AND WELFARE—*Concluded*

Details of payments under the Old Age Security Act
(in thousands of dollars)

Provinces and territories	Year ended March 31, 1984		Year ended March 31, 1983	
	Number of recipients*	Payments**	Number of recipients*	Payments**
Newfoundland	51	244,942	50	225,227
Prince Edward Island	16	73,857	16	68,688
Nova Scotia	103	448,446	101	416,236
New Brunswick	79	349,920	77	323,987
Quebec	635	2,733,226	619	2,538,058
Ontario	933	3,555,167	910	3,296,632
Manitoba	132	529,554	129	493,765
Saskatchewan	126	509,934	124	474,643
Alberta	177	702,185	171	647,656
British Columbia	321	1,238,716	312	1,141,972
Total provinces	2,573	10,385,947	2,509	9,626,864
Northwest Territories	1	7,429	1	6,726
Yukon Territory	1	3,421	1	3,140
International	4	9,525	2	6,304
Total	2,579	10,406,322	2,513	9,643,034

* Includes recipients of spouse's allowance.

** Includes old age security, guaranteed income supplement and spouse's allowance.

Details of New Horizons payments
(in thousands of dollars)

Provinces and territories	Year ended March 31, 1984		Year ended March 31, 1983	
	Number of projects funded	Payments	Number of projects funded	Payments
Newfoundland	41	226	42	246
Prince Edward Island	24	98	16	86
Nova Scotia	78	519	103	555
New Brunswick	67	399	80	444
Quebec	667	3,129	585	3,361
Ontario	514	4,682	552	4,405
Manitoba	84	613	83	637
Saskatchewan	177	629	199	709
Alberta	138	880	139	840
British Columbia	205	1,518	232	1,451
Total provinces	1,995	12,693	2,031	12,734
Northwest Territories	2	13		
Yukon Territory	2	27		
Total	1,999	12,733	2,031	12,734

The New Horizons Program was established in 1972 to encourage and enable retired Canadians to become more actively involved in the life of their community. This objective is accomplished by providing professional assistance and financial contributions to help groups of seniors to plan and develop projects in keeping with their interests and talents. These projects help participating seniors to remain socially active and provide them with an opportunity to become involved in community service projects which help many seniors to prolong an independent life-style.

REGIONAL INDUSTRIAL EXPANSION

Details of grants and contributions (Regional Economic Expansion)

	$	$
Grants—		
To assist various organizations associated with the promotion and development of regional economic expansion	83,000	
To assist the Atlantic Provinces Economic Council	100,000	
		183,000
Contributions—		
Development opportunity initiatives:		
Newfoundland	17,578,556	
Nova Scotia	71,864,306	
New Brunswick	19,785,245	
Quebec	44,417,400	
Ontario	15,884,027	
Manitoba	20,320,876	
Saskatchewan	7,295,656	
Alberta	1,667,817	
British Columbia	4,678,399	
Northwest Territories	271,643	
Yukon Territory	661,583	
		204,425,508
Incentives for the development of industrial employment opportunities in designated areas and regions of Canada deemed to require special measures to facilitate economic expansion and social adjustment:		
Industrial incentives:		
Newfoundland	1,889,616	
Prince Edward Island	1,212,902	
Nova Scotia	7,203,963	
New Brunswick	7,015,483	
Quebec	29,145,561	
Ontario	5,976,276	
Manitoba	6,331,506	
Saskatchewan	5,545,738	
Alberta	690,823	
British Columbia	656,161	
Northwest Territories	23,966	
Yukon Territory	11,983	
		65,703,978
Comprehensive rural area development programs:		
Prince Edward Island—Comprehensive development plan		12,430,704
Agricultural and Rural Development Act		
Manitoba	4,116,653	
Saskatchewan	3,697,619	
British Columbia	3,244,754	
Northwest Territories	2,498,756	
Yukon	863,476	
		14,421,258
Other programs		
Montreal special area	34,714,352	
Magdalen islands special area	242,171	
Special recovery capital projects program	1,595,577	
New employment expansion and development program	531,647	
Summer Canada '83	457,769	
Other	1,842,727	
		39,384,243
		336,365,691
Total—Vote 10		336,548,691

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCE AND TERRITORY

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Summary of federal-provincial shared-cost programs
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE				
Contributions for rabies				
				5
Contributions to 4-H clubs	9	7	13	7
	9	**7**	**13**	**7**
	(f)	(f)	(f)	(f)
Crop damage migratory waterfowl				
Crop Insurance	23	1,127	21	973
	16	**985**	**229**	**463**
	100	*7,199*	*1,674*	*2,461*
Federal-provincial agricultural development subsidiary agreements	1,207			2,182
	2,914		**118**	**6,012**
	4,121		*118*	*8,194*
Freight on livestock shipments to and from the Royal Winter Fair, Toronto		7	8	3
		7	**4**	**1**
		(f)	(f)	(f)
Ground water and drought-proofing investigations and studies for long-term strategy and economic development				
Departmental total	1,239	1,141	235	3,165
	2,939	**999**	**364**	**6,483**
	4,221	*7,199*	*1,792*	*10,660*
CONSUMER AND CORPORATE AFFAIRS				
Metric program	66	34		103
	52	**30**		**70**
	280	*153*		*370*
ECONOMIC AND REGIONAL DEVELOPMENT				
Study on economic planning				
EMPLOYMENT AND IMMIGRATION				
Agricultural manpower		5		1
		4	**38**	**1**
		801	*852*	*340*
New employment expansion and development	16,006	1,266	13,233	14,918
	2,629	**279**	**2,373**	**305**
	18,635	*1,545*	*15,606*	*15,223*
Departmental total	16,006	1,271	13,233	14,919
	2,629	**283**	**2,411**	**306**
	18,635	*2,346*	*16,458*	*15,763*
ENERGY, MINES AND RESOURCES				
Alberta oil sands technology and research authority				
Canada-Nova Scotia subsidiary agreement			2,653	
			2,903	
			5,556	
Canada-Saskatchewan heavy oil				
Conservation and renewable energy demonstration projects	1,270			2,255
	1,101			**2,009**
	4,213		*17*	*5,612*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
1	86	2				89			89
1	**92**	**3**				**96**			**96**
125	*1,169*	*23*	*18*	*1*		*1,341*			*1,341*
	90	28	32	38	16	240			240
	89	**28**	**33**	**38**	**16**	**240**			**240**
	(1)	(1)	(1)	(1)	(1)	(1)			(1)
		88	452	604		1,144			1,144
		91	**359**	**347**		**797**			**797**
		1,043	*2,919*	*3,027*		*6,989*			*6,989*
	20,778	11,986	54,346	42,241	2,275	133,963			133,963
	31,984	**13,012**	**56,003**	**37,111**	**2,468**	**142,191**			**142,191**
25,457	*126,174*	*94,192*	*379,020*	*245,288*	*18,125*	*899,690*			*899,690*
2,591		1,649			3,207	10,836			10,836
2,497		**885**			**4,227**	**16,653**			**16,653**
5,088		*2,534*			*7,434*	*27,489*			*27,489*
26	7	20	8	23		102			102
21	**5**	**32**	**11**	**29**		**110**			**110**
(1)	(1)	(1)	(1)	(1)		(1)			(1)
		467	71			538			538
		634	**347**			**981**			**981**
		1,475	*1,082*			*2,557*			*2,557*
2,618	20,961	14,240	54,909	42,906	5,498	146,912			146,912
2,519	**32,090**	**14,685**	**56,753**	**37,525**	**6,711**	**161,068**			**161,068**
30,670	*127,343*	*99,267*	*383,039*	*248,316*	*25,559*	*938,066*			*938,066*
		91		121	113	528	22	22	572
118		**82**	**55**	**113**	**105**	**625**	**21**	**21**	**667**
356		*173*	*201*	*662*	*673*	*2,870*	*85*	*121*	*3,076*
		10				10			10
		10				*10*			*10*
582	455	39	8		3	1,093			1,093
255	**373**	**87**	**13**		**8**	**779**			**779**
5,695	*9,541*	*2,691*	*2,155*	*3,464*	*2,407*	*28,146*			*28,146*
103,474	94,235	8,704	5,239	10,295	29,148	296,518	528	2,159	299,205
	5,554	**116**	**1,666**	**136**	**2,047**	**15,105**			**15,105**
103,474	*99,789*	*8,820*	*6,905*	*10,431*	*31,195*	*311,623*	*528*	*2,159*	*314,310*
104,056	94,690	8,743	5,247	10,295	29,151	297,611	528	2,159	300,298
255	**5,927**	**203**	**1,679**	**136**	**2,055**	**15,884**			**15,884**
109,169	*109,330*	*11,511*	*9,060*	*13,895*	*33,602*	*339,769*	*528*	*2,159*	*342,456*
				9		9			9
				70		**70**			**70**
				239		*239*			*239*
						2,653			2,653
						2,903			**2,903**
						5,556			*5,556*
			1,876			1,876			1,876
			256			**256**			**256**
			6,937			*6,937*			*6,937*
	4,991	1,175	910		2,825	13,426	1,098	512	15,036
	1,984	**731**	**392**		**546**	**6,763**	**252**	**360**	**7,375**
9	*10,432*	*2,367*	*2,198*		*5,228*	*30,076*	*1,874*	*1,187*	*33,137*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Geophysical survey data—Iskwasum, Manitoba				
Manitoba non-renewable mineral resource evaluation				
National energy audit program(2)	375 **110** *539*	450 **776** *1,226*		912 **211** *1,253*
Newfoundland mineral development agreement	1,557 **1,460** *9,878*			
Nova Scotia coal resource evaluation project			*212*	
Nova Scotia mineral development program			1,145 **931** *2,346*	
Nova Scotia tidal power			*25,000*	
Renewable energy development program		*4,480*		
Study of quaternary geology of New Brunswick				**53** *53*
Departmental total	3,202 **2,671** *14,630*	450 **776** *5,706*	3,798 **3,834** *33,131*	3,167 **2,353** *6,918*
ENVIRONMENT				
Basse Côte Nord agreement				
Canada/Manitoba beaver co-operative agreement				
Canada/Ontario Great Lakes water quality agreement				
Canada/Saskatchewan subsidiary agreement on the Qu'Appelle Valley				
Climate program with the province of Quebec				
Crop depredation agreement				
Downtown riverbank acquisition—ARC agreement				
Flood risk mapping agreement	171 **58** *229*		107 **79** *510*	42 **183** *1,108*
Forest engineering research institute of Canada				
Forest management subsidiary agreement	12,877 **9,393** *31,310*	1,542 *1,542*	4,088 **2,030** *6,118*	9,301 **6,261** *22,174*
Forestry job creation projects		190 **211** *401*	967 **393** *1,360*	245 **270** *515*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
		25				25			25
		150				**150**			**150**
		317				*317*			*317*
		755				*755*			*755*
928		317	262		414	3,658			3,658
		157	**368**	**34**	**29**	**1,685**			**1,685**
1,069	*130*	*543*	*721*	*128*	*546*	*6,155*			*6,155*
						1,557			1,557
						1,460			**1,460**
						9,878			*9,878*
						212			*212*
						1,145			1,145
						931			**931**
						2,346			*2,346*
						25,000			*25,000*
						4,480			*4,480*
						53			**53**
						53			*53*(f)
928	4,991	1,517	3,048	9	3,239	24,349	1,098	512	25,959
	1,904	**1,038**	**1,016**	**104**	**575**	**14,271**	**252**	**360**	**14,883**
1,078	*10,562*	*3,982*	*9,856*	*367*	*5,774*	*92,004*	*1,874*	*1,187*	*95,065*
60						**60**			**60**
1,220						*1,220*			*1,220*
		15				15			15
		13				**13**			**13**
		38				*38*			*38*
	1,357					1,357			1,357
	1,169					**1,169**			**1,169**
	6,757					*6,757*			*6,757*
			254			254			254
			935			*935*			*935*(f)
548						548			548
542						**542**			**542**
1,963						*1,963*			*1,963*
		102	277	219		598			598
		140	**316**	**169**		**625**			**625**
		1,785	*3,612*	*4,231*		*9,628*			*9,628*
		761				761			761
		544				**544**			**544**
		2,135				*2,135*			*2,135*
1,809	575		167			2,871			2,871
241	**716**	**251**	**158**			**1,686**			**1,686**
4,483	*3,557*	*1,097*	*1,014*			*11,998*			*11,998*
1,325						1,325			1,325
1,330						**1,330**			**1,330**
9,429						*9,429*		*169*	*9,598*
42,847	8,021				5,000	83,676			83,676
33,509	**9,636**				**5,000**	**65,829**			**65,829**
100,949	*24,675*				*13,492*	*200,260*			*200,260*
					5,569	6,971		32	7,003
					8,496	**9,370**		**49**	**9,419**
					14,065	*16,341*		*81*	*16,422*(f)

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Fraser River flood control agreement				
Holy Trinity Church				
James Bay agreement				
Lachine canal				
Manitoba mercury				
Montreal area flooding				
Okanagan Basin implementation agreement				
Prairie Provinces Water Board				
Qu'Appelle Valley agreement				
Red River ring dyking				
Yukon River Basin study				
Departmental total	13,048 **9,451** *31,539*	1,732 **211** *1,943*	5,162 **2,502** *7,988*	9,588 **6,714** *23,797*
FISHERIES AND OCEANS				
Carnation creek project				
Industrial development	*5,973*	*716*	*2,904*	*2,060*
Departmental total	*5,973*	*716*	*2,904*	*2,060*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Community development on and off reserves	2,537 **6,098** *47,578*			
Cree-Katimavik school board (James Bay agreement)				
Economic development wildlife agreement				
Fairford bridge				
Fisher river fish station electrification				
Forest protection agreement				

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
					4,350	4,350			4,350
					3,995	**3,995**			**3,995**
					54,035	*54,035*			*54,035*
			13			13			13
			57			**57**			**57**
			100			*100*			*100*
80						80			80
65						**65**			**65**
259						*259*			*259*
1,700						1,700			1,700
1,700						*1,700*			*1,700*
		74				**74**			**74**
		74				*74*			*74*
273						**273**			**273**
7,463						*7,463*			*7,463*
					94	**94**			**94**
					2,490	*2,490*			*2,490*(1)
		61	**61**	**61**		**183**			**183**
		440	*440*	*440*		*1,320*			*1,320*
			344			344			344
			477			**477**			**477**
			6,358			*6,358*			*6,358*
		149				149			149
		153				**153**			**153**
		302				*302*			*302*
								498	498
								419	**419**
								1,003	*1,003*
48,309	9,953	1,027	1,055	219	14,919	105,012		530	105,542
36,020	**11,521**	**1,236**	**1,069**	**230**	**17,585**	**86,539**		**468**	**87,007**
127,466	*34,989*	*5,871*	*12,459*	*4,671*	*84,082*	*334,805*		*1,253*	*336,058*
					7	**7**			**7**
					61	*61*			*61*(1)
	76					76			76
	22					**22**			**22**
915	*661*	*14*			*482*	*13,725*			*13,725*
	76					76			76
	22				**7**	**29**			**29**
915	*661*	*14*			*543*	*13,786*			*13,786*
						2,537			2,537
						6,098			**6,098**
						47,578			*47,578*
28,664						28,664			28,664
20,996						**20,996**			**20,996**
104,735						*104,735*			*104,735*
		200				200			200
		160				**160**			**160**
		1,905				*1,905*			*1,905*(1)
		1				1			1
		306				**306**			**306**
		307				*307*			*307*(1)
		30				30			30
		30				*30*			*30*(1)
	143					143			143
	147					**147**			**147**
	1,303					*1,303*			*1,303*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Hydro land lines				
Indian policing agreement	16 **41** *103*	19 **18** *139*	128 **99** *430*	
Inuit housing (James Bay agreement)				
Jackhead hydro				
James Bay and northern Quebec agreement				
Joint school—Indian and Inuit affairs				
Natural resources development agreement				
Northeastern Quebec agreement				
Northern flood agreement				
Northern Ontario rural development agreement				
Roads on and to reserves				
Sioux Lookout roads agreement				
Social services				
Social services—Child care agreement				
Tripartite Indian services				
Departmental total	2,553 **6,139** *47,681*	19 **18** *139*	128 **99** *430*	
JUSTICE				
Compensation to victims of violent crime	9 **16** (1)		85 **42** (1)	35 **31** (1)
Legal aid	629 **647** (1)	121 **119** (1)	1,052 **1,052** (1)	1,010 **797** (1)
Native courtworker	67 **62** (1)			
Pilot projects relating to family court	6 **28** (1)			9 **106** (1)
Departmental total	711 **753** *4,107*	121 **119** *891*	1,137 **1,094** *7,421*	1,054 **934** *6,130*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
		2,133 **1,578** *3,711*				2,133 **1,578** *3,711*			2,133 **1,578** *3,711*
		541 **411** *1,921*	771 **576** *3,697*	759 **584** *3,469*	960 **716** *3,574*	3,194 **2,445** *13,333*	130 **118** *255*	220 **170** *798*	3,544 **2,733** *14,386*
5,000 *5,000*						5,000 *5,000*			5,000 *5,000*
		677 **138** *815*				677 **138** *815*			677 **138** *815*(5)
8,000 **8,000** *25,247*						8,000 **8,000** *25,247*			8,000 **8,000** *25,247*
		895 **2,614** *14,563*				895 **2,614** *14,563*			895 **2,614** *14,563*
	230 **250** *4,203*					230 **250** *4,203*			230 **250** *4,203*
18,248 **2,211** *22,874*						18,248 **2,211** *22,874*			18,248 **2,211** *22,874*
		84 **31** *135*				84 **31** *135*			84 **31** *135*
	79 **151** *230*					79 **151** *230*			79 **151** *230*
		978 **903** *6,281*				978 **903** *6,281*			978 **903** *6,281*
	12,735 **9,033** *29,168*					12,735 **9,033** *29,168*			12,735 **9,033** *29,168*
	12,779 **12,077** *113,056*					12,779 **12,077** *113,056*			12,779 **12,077** *113,056*
	5,689 **5,989** *29,611*					5,689 **5,989** *29,611*			5,689 **5,989** *29,611*
	153 **181** *864*					153 **181** *864*			153 **181** *864*
59,912 **31,207** *157,856*	31,808 **27,828** *178,435*	5,539 **6,141** *29,668*	771 **576** *3,697*	759 **584** *3,469*	960 **716** *3,574*	102,449 **73,308** *424,949*	130 **118** *255*	220 **170** *798*	102,799 **73,596** *426,002*
648 **644** (1)	872 **862** (1)	104 **103** (1)	98 **97** (1)	232 **224** (1)	279 **274** (1)	2,362 **2,293** (1)	27 **38** (1)	18 **18** (1)	2,407 **2,349** (1)
7,042 **7,042** (1)	14,520 **10,517** (1)	1,291 **1,291** (1)	1,185 **1,185** (1)	2,464 **2,464** (1)	 **3,184** (1)	29,314 **28,298** (1)	418 **412** (1)	270 **220** (1)	30,002 **28,930** (1)
220 **130** (1)	379 **339** (1)	196 **161** (1)	449 **415** (1)	681 **679** (1)	635 **675** (1)	2,627 **2,461** (1)	202 **196** (1)	45 **50** (1)	2,874 **2,707** (1)
						15 **134** (1)			15 **134** (1)(5)
7,910 **7,816** *56,475*	15,771 **11,718** *86,248*	1,591 **1,555** *11,123*	1,732 **1,697**(4) *10,941*	3,377 **3,367** *21,884*	914 **4,133**(4) *25,179*	34,318 **33,186** *230,399*	647 **646** *3,265*	333 **288** *1,053*	35,298 **34,120** *234,717*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
LABOUR				
Data labour information				
NATIONAL DEFENCE				
Emergency planning	19 **25** *1,331*	44 **81** *601*	105 **226** *3,259*	346 **398** *2,612*
NATIONAL HEALTH AND WELFARE				
Canada assistance plan	71,278 **65,958** *639,769*	16,553 **18,333** *142,766*	93,050 **86,469** *703,293*	111,678 **107,686** *836,962*
Services to young offenders				768 **792** *4,828*
Vocational rehabilitation of disabled persons	1,143 **1,130** *6,295*	502 **306** *1,973*	2,864 **2,863** *19,056*	4,401 **3,168** *18,103*
Departmental total	72,421 **67,088** *646,064*	17,055 **18,639** *144,739*	95,914 **89,332** *722,349*	116,847 **111,646** *859,893*
PUBLIC WORKS				
Construction of the Customs and Immigration Complex, Woodstock				702 **699** *1,401*
Construction of the Market Square Hotel and Trade Centre, Saint John (maximum of $8,086,000)				7,740 **2,260** *12,888*
Maintenance cost of Perley Bridge and McDonald Cartier Bridge				
Moncton core revitalization				825 *825*
Sault Ste Marie infrastructure program				
Canada Mortgage and Housing Corporation	31,116 **32,627** *92,835*	3,516 **2,223** *8,260*	17,253 **8,147** *59,200*	10,469 **2,804** *27,012*
Departmental total	31,116 **32,627** *92,835*	3,516 **2,223** *8,260*	17,253 **8,147** *59,200*	19,736 **5,763** *42,126*
REGIONAL INDUSTRIAL EXPANSION				
Regional Economic Expansion programs(5)	17,912 **22,991** *494,525*	8,623 **13,598** *292,876*	71,960 **26,274** *483,537*	21,675 **30,346** *481,218*
Tourism	34 **3** *244*	40 **3** *356*	58 **16** *3,220*	42 **11** *368*
Departmental total	17,946 **22,994** *494,769*	8,663 **13,601** *293,232*	72,018 **26,290** *486,757*	21,717 **30,357** *481,586*
SECRETARY OF STATE				
Citizenship language instruction for immigrants	17 **19** *52*	2 **1** *6*	16 **15** *117*	 *2*
Citizenship language texts for immigrants		1 *1*	 *6*	

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
				10		**10**			**10**
				10		*10*			*10*[1]
1,612	622	265	18	14	26	3,071			3,071
919	**372**	**439**		**306**		**2,766**	**116**		**2,882**
19,577	*23,202*	*3,960*	*2,780*	*6,798*	*7,632*	*71,752*	*466*	*165*	*72,383*
1,043,754	830,870	108,870	142,540	326,020	531,194	3,275,807	10,153	1,641	3,287,601
807,828	**742,252**	**91,753**	**119,892**	**305,660**	**473,711**	**2,819,542**	**10,115**	**2,650**	**2,832,307**
4,062,731	*6,231,353*	*854,866*	*894,990*	*1,918,061*	*3,230,457*	*19,515,248*	*70,371*	*15,552*	*19,601,171*
	19,319				3,846	23,933		400	24,333
21,598	**15,708**				**2,489**	**40,587**		**618**	**41,205**
65,040	*159,475*				*12,455*	*241,798*		*3,024*	*244,822*
[3]	35,139	1,671	3,684	10,368	7,050	66,822		686	67,508
	25,030	**5,465**	**3,381**	**8,584**	**3,442**	**53,369**	**441**	**1,744**	**55,554**
	184,939	*30,529*	*30,317*	*60,027*	*24,834*	*376,073*	*1,627*	*4,156*	*381,856*
1,043,754	885,328	110,541	146,224	336,388	542,090	3,366,562	10,153	2,727	3,379,442
829,426	**782,990**	**97,218**	**123,273**	**314,244**	**479,642**	**2,913,498**	**10,556**	**5,012**	**2,929,066**
4,127,771	*6,575,767*	*885,395*	*925,307*	*1,978,088*	*3,267,746*	*20,133,119*	*71,998*	*22,732*	*20,227,849*
						702			702
						699			**699**
						1,401			*1,401*
						7,740			7,740
						2,260			**2,260**
						12,888			*12,888*
	33					33			33
	73					**73**			**73**
	3,365					*3,365*			*3,365*
						825			825
						825			*825*
	7,108					7,108			7,108
	571[4]					**571**			**571**
	7,679					*7,679*			*7,679*
	16,266	8,959	69,773	1,069	2,617	161,038	10,675		171,713
	14,172	**6,079**	**46,847**	**1,126**	**1,423**	**115,448**	**2,575**	**78**	**118,101**
	82,487	*23,249*	*222,177*	*10,137*	*14,783*	*540,140*	*27,124*	*242*	*567,506*
	23,407	8,959	69,773	1,069	2,617	177,446	10,675		188,121
	14,816	**6,079**	**46,847**	**1,126**	**1,423**	**119,051**	**2,575**	**78**	**121,704**
	93,531	*23,249*	*222,177*	*10,137*	*14,783*	*566,298*	*27,124*	*242*	*593,664*
44,417	15,859	18,556	7,898	1,668	4,783	213,351	1,146	870	215,367
30,213	**19,242**	**12,035**	**15,817**	**7,015**	**9,062**	**186,593**	**750**	**1,945**	**189,288**
1,015,772	*240,335*	*222,570*	*168,122*	*88,058*	*139,571*	*3,626,584*	*6,525*	*6,854*	*3,639,963*[5]
167	168	38	34	153	165	899	31	31	961
102	**113**	**12**	**11**	**60**	**84**	**415**	**5**	**7**	**427**
1,475	*5,660*	*2,038*	*252*	*899*	*3,466*	*17,978*	*134*	*168*	*18,280*
44,584	16,027	18,594	7,932	1,821	4,948	214,250	1,177	901	216,328
30,315	**19,355**	**12,047**	**15,828**	**7,075**	**9,146**	**187,008**	**755**	**1,952**	**189,715**
1,017,247	*245,995*	*224,608*	*168,374*	*88,957*	*143,037*	*3,644,562*	*6,659*	*7,022*	*3,658,243*
1,243	2,829	334	73	1,549	2,493	8,556			8,556
1,168	**2,947**	**537**	**92**	**775**	**1,500**	**7,054**			**7,054**
6,912	*19,852*	*1,652*	*460*	*5,318*	*8,555*	*42,926*			*42,926*
15	299	24	3	176	175	693			693
35	**316**		**8**	**157**	**180**	**696**			**696**
479	*1,698*	*99*	*50*	*827*	*391*	*3,551*			*3,551*

Summary of federal-provincial shared-cost programs—*Concluded*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Official languages in education	2,183 **1,663** *14,315*	1,011 **804** *7,193*	4,122 **3,175** *29,842*	21,528 **15,632** *154,745*
Post-secondary education payments—72	*49,939*	*11,895*	*167,713*	*65,030*
Post-secondary education payments—77	56,120 **39,425** *291,695*	12,063 **8,870** *62,241*	83,591 **62,228** *439,080*	68,576 **49,960** *357,952*
Departmental total	58,320 **41,107** *356,001*	13,077 **9,675** *81,336*	87,729 **65,418** *636,758*	90,104 **65,592** *577,729*
TRANSPORT				
Assistance in capital improvements to the intercity bus systems	**136** *920*	*199*	*202*	*1,908*
Assistance in strengthening and improving the primary highway networks	16,545 **12,100** *58,642*	1,203 **1,449** *9,592*	9,161 **6,892** *48,114*	7,436 **5,747** *44,192*
Assistance in the undertaking of a comprehensive Port Master Plans Study of commercial and ferry ports				
Construction of a new airport at Chibougamau-Chapais				
Installation of two aviation hazard beacon systems at Grande Cache airport				
Relocation of a control tower at Montmagny				
Departmental total	16,545 **12,236** *59,562*	1,203 **1,449** *9,791*	9,161 **6,892** *48,316*	7,436 **5,747** *46,100*
Grand total	233,192 **200,711** *1,777,628*	48,326 **48,104** *557,052*	305,873 **206,609** *2,026,763*	288,182 **236,363** *2,075,744*

Amounts in roman type are 1983-84 expenditures.
Amounts in **bold face** type are 1982-83 expenditures.
Amounts in *italic* type are expenditures from inception (including 1983-84 expenditures).
(f) Program completed.
[1] Information not available.
[2] Includes the Energy buses program.
[3] No payment is made to Quebec under this legislation. However, payments are made under the Canada Assistance Plan towards costs associated with the rehabilitation of disabled persons.
[4] Amends reporting in previous year's Public Accounts.
[5] Includes programs in respect to comprehensive rural area development programs, Special Agricultural and Rural Development Act, development opportunity initiatives, atlantic provinces management training agreement and the atlantic provinces physical distribution advisory services, Newfoundland and Labrador Development Corporation.
Does not include an amount of $32,006 from inception: not allocated by province.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
81,623	60,158	5,936	2,332	5,257	5,996	190,146	190	164	190,500
77,477	**58,950**	**5,553**	**1,936**	**5,324**	**5,476**	**175,990**	**120**	**175**	**176,285**
1,061,978	*547,349*	*44,779*	*17,317*	*39,272*	*45,306*	*1,962,096*	*907*	*1,184*	*1,964,187*
(3,588)						(3,588)			(3,588)
1,755,824	*1,303,018*	*178,283*	*145,056*	*366,801*	*189,062*	*4,232,621*			*4,232,621*(f)
447,289	790,175	95,703	104,103	150,875	254,848	2,063,343	3,818	1,641	2,068,802
280,631	**608,268**	**77,543**	**77,574**	**142,973**	**179,235**	**1,526,707**	**4,140**	**1,544**	**1,532,391**
2,250,521	*4,190,399*	*533,271*	*512,615*	*885,681*	*1,208,980*	*10,732,435*	*22,341*	*9,413*	*10,764,189*
526,582	853,461	101,997	106,511	157,857	263,512	2,259,150	4,008	1,805	2,264,963
359,311	**670,481**	**83,633**	**79,610**	**149,229**	**186,391**	**1,710,447**	**4,260**	**1,719**	**1,716,426**
5,075,714	*6,062,316*	*758,084*	*675,498*	*1,297,899*	*1,452,294*	*16,973,629*	*23,248*	*10,597*	*17,007,474*
						136			**136**
						3,229			*3,229*
						34,345			34,345
						26,188			**26,188**
						160,540			*160,540*
	500					500			500
	500					*500*			*500*
2,671						**2,671**			**2,671**
3,500						*3,500*			*3,500*
				54		**54**			**54**
				54		*54*			*54*
65						**65**			**65**
65						*65*			*65*
	500					34,845			34,845
2,736				**54**		**29,114**			**29,114**
3,565	*500*			*54*		*167,888*			*167,888*
1,840,265	1,957,595	273,114	397,220	554,835	867,987	6,766,589	28,438	9,209	6,804,236
1,300,642	**1,579,024**	**224,356**	**328,403**	**514,103**	**708,489**	**5,346,804**	**19,299**	**10,068**	**5,376,171**
10,727,861	*13,548,879*	*2,056,915*	*2,423,389*	*3,675,207*	*5,064,478*	*43,933,916*	*135,502*	*47,329*	*44,116,747*

SECTION 35

1983-84
PUBLIC ACCOUNTS

Grants and Contributions

(total expenditure by recipient or class of recipients, together with a detailed listing of individual payments of $50,000 or over)

CONTENTS

	Page
Agriculture	35.2
Communications	35.4
Consumer and Corporate Affairs	35.7
Economic and Regional Development	35.7
Employment and Immigration	35.7
Energy, Mines and Resources	35.27
Environment	35.32
External Affairs	35.34
Finance	35.40
Fisheries and Oceans	35.40
Indian Affairs and Northern Development	35.41
Justice	35.57
Labour	35.57
National Defence	35.58
National Health and Welfare	35.58
National Revenue	35.63
Parliament	35.63
Privy Council	35.63
Public Works	35.64
Regional Industrial Expansion	35.65
Science and Technology	35.74
Secretary of State	35.80
Solicitor General	35.83
Supply and Services	35.84
Transport	35.84
Treasury Board	35.87
Veterans Affairs	35.88

AGRICULTURE $670,519,190

Department $655,033,725

ADMINISTRATION PROGRAM $97,719

New Employment Expansion and Development Program (NEED) $47,620

Summer Youth Employment Program $50,099

AGRI-FOOD DEVELOPMENT PROGRAM $650,961,466

Agriculture research in universities and other scientific organizations in Canada $1,325,994

Royal Agricultural Winter Fair Toronto $100,000

Canadian Western Agribition Regina $100,000

Le Salon international de l'agriculture et de l'alimentation $50,000

Canadian Council on 4-H Clubs $58,605

Grant to Canadian National Livestock Records $50,000

Federated Women's Institute of Canada $10,000

Canadian Plowing Council $10,000

Grants to assist in the marketing of agricultural products $16,500

Canadian Horticultural Council $30,000

Canadian Agricultural Research Council $63,600

Canada's fee for membership in the International Commission on Irrigation and Drainage $3,000

Class "A" and Class "B" Fairs, Winter and Spring Fairs and Special Fairs $2,261,245—Royal Agricultural Winter Fair Toronto Ont $50,395.

Freight on livestock shipments to and from the Royal Agricultural Winter Fair Toronto $101,906

4-H Clubs organized in cooperation with the Canadian Council on 4-H Clubs $239,492—Province of Ontario $89,310.

Canada's fee for membership in the International Society for Horticultural Science $1,569

Contribution to Canadian National Livestock Records $230,000

Organization for Economic Co-operation and Development $38,887

Producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production $722,868— Brights Wines Ltd Niagara Falls Ont $51,786, Canola Council of Canada Winnipeg Man $198,777.

Contribution to the Canadian Western Agribition Association for the construction, extension and improvement of its facilities $4,300,000

Contribution to Western Grains Research Foundation $9,066,972

Canada Grains Council $89,220

Contribution to a market promotion organization to promote the sale of Canadian seed potatoes $129,602— Canada Seed Potato Export Agency Fredericton NB $115,610.

Payments to cooperative associations, processors or selling agencies under the Agricultural Products Co-operative Marketing Act $6,808,058— Ontario Bean Producers Marketing Board Chatham NB $6,808,058.

Contribution to Canadian commercial organizations, industry associations, universities and institutes for the purpose of stimulating improvements in the marketing of Canadian agricultural and food products $246,635— National Dairy Council Ottawa Ont $78,041.

Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the Organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act $4,308,194

Producer groups toward the cost of construction of regular cold storages, frost free, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council $2,551,146— Bailey Farms Carberry Man $79,702, Bassano Potato Bassano Man $174,667, Fairview Potato Carberry Man $62,126, Ferme Mar Gir Inc Laval Qué $122,222, Hutchison Cold Storage Berwick NS $93,935, Lake Erie Greenhouse Ruthven Ont $149,032, Les Fermes DesJardins Grand Falls NB $82,833, Naranata Cooperative Naranata BC $448,921, Noralta Potato Storage Gibbons Alta $145,609, 294820 Alberta Ltd Sherwood Park Alta $80,884, Scotian Gold Coop Berwick NS $185,706, Silverbirch Farms Streamstown Alta $69,586, SLM Spud Farms Ltd Taber Alta $242,162, 99661 Canada Ltd Farnham Qué $111,574, Winkler Potato Winkler Man $61,768.

Federal development strategy for Prince Edward Island $1,010,341— Canada Packers Inc Charlottetown PEI $53,574, PEI Cattlemen's Assoc Kensington PEI $68,818, PEI Hog Commodity Marketing Board Charlottetown PEI $72,481, PEI Potato Marketing Board Charlottetown PEI $63,570, PEI Quality Swine Inc Charlottetown PEI $71,387, PEI Soil and Crop Improvements Assoc Charlottetown PEI $272,394.

Initiatives under the authority of the General Development Agreements $15,846,667— Community Improvement Corp Fredericton NB $2,182,191, Newfoundland Exchequer Account St John's Nfld $1,206,834, Amalgamated Dairies Ltd Summerside PEI $225,941, Cavendish Farms New Annan PEI $93,294, Lawton E Pownal PEI $119,499, Moase Produce Ltd Kensington PEI $54,530, PEI Potato Marketing Board Charlottetown PEI $108,345, PEI Vegetable Growers Coop Assoc Ltd Charlottetown PEI $55,779, Roberts P Kinkora PEI $51,019, Valley Grove Enterprises Inc Kesington PEI $58,380, Federal Provincial Agricultural Development Subsidiary Agreement Province of British Columbia Victoria BC $3,206,828, Office de la planification et du développement du Québec Québec Que $2,591,472.

Initiatives undertaken in special areas $721,197— Dykeview Farms Ltd Port Williams NS $86,000, Nova Scotia Grain Commission Kentville NS $147,500, Nova Scotia Milk Producers Assoc Truro NS $101,638, Nova Scotia Winter Grain Marketing Board Canning NS $73,598.

Contribution to apple growers for the purpose of compensating for frost damage and for the re-establishment of the production capabilities of commercial orchards $9,183,496— Klear Bright Farms Mouth of Keswick NB $96,946, Stirling Fruit Farms Ltd Wolfville NS $66,560, M Bieler Missisquoi Qué $55,200, J D Lussier St-Hyacinthe Qué $63,240, J R McLean Inc Missisquoi Que $77,900, A Ménard Shefford Qué $55,140, J Proulx Argenteuil Qué $56,181, Vergers Paul Jodoin Inc St Hyacinthe Qué $83,960.

Contribution to Les Serres A M Dion Ltée Qué for establishment of a tissue Culture Microprobation Laboratory for Apple Tree Seedlings Production $120,000

AGRICULTURE—*Continued*

Contribution for emergency funding for Mersea Township, Essex County (Ontario) Dyke Protection $800,000— Corporation of the Township of Mersea Leamington Ont $800,000.

Canada's fee for membership in the International Dairy Federation of Canada $14,388

Commonwealth Agricultural Bureau $613,327

Contribution in respect of the BC Red Wine decolorization plan $300,000

Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act $418,514,140— John H Aitkin & Son Ltd St George Ont $102,980, Apple Tyme Orchards Ltd Simcoe Ont $79,506, Arnold's Orchards Mt Brydges Ont $52,684, Avon Foods Ltd Port Williams NS $85,165, Bonter Orchards Ltd Carrying Place Ont $58,515, R Carson Frelighsburg Qué $63,096, A T & J S & R S Cleaver Simcoe Ont $131,867, Grau O Simcoe Ont $64,958, M W Graves & Co Ltd Berwick NS $109,621, Hanson Orchards Ltd Kelowna BC $50,393, E & D Harbottle Clarksburg Ont $56,488, T M & J E Haskett Vittoria Ont $138,406, Jacobs Farms Ltd Vittoria Ont $173,410, D G & S M Kerry Vittoria Ont $51,038, Mountain Crest Farm Ltd Berwick NS $53,207, Oaklane Orchards Ltd Clarksburg Ont $67,965, Redlands Fruit Farms Ltd Colborne Ont $70,577, Edward Remark & Sons Ltd Kingsville Ont $82,534, Schuyer Farm Ltd Simcoe Ont $50,477, T L Solmer Orchards Ltd Kelowna BC $59,668, Stirling Fruit Farms Ltd Wolfville NS $147,246, Twin Branch Orchards Inc Newcastle Ont $63,199, Waldale Orch-Lynden Lynden Ont $76,069, George Whaley & Sons Ltd Ruthven Ont $69,204, Woolynn Farms Ltd London Ont $102,899.

Feed Freight Assistance Adjustment Fund—Contributions to producers, producer groups, agricultural industry groups, research institutes, universities and provinces in accordance with Federal-Provincial agreements with the Provinces of Quebec, Ontario and British Columbia to develop and implement programs to encourage and improve feed production, marketing, handling, storage and use of both feed grain and forage $4,089

Canada Safety Council in support of National Farm Safety Week $4,000

Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act $12,400,038

Contribution to the provinces under the Crop Insurance Act $133,963,184—Provinces of: Alberta $42,240,968, British Columbia $2,275,369, Manitoba $11,985,644, New Brunswick $973,416, Nova Scotia $213,440, Ontario $20,778,185, Prince Edward Island $1,127,215, Saskatchewan $54,345,902.

Loan guarantees under the Farm Improvement Loans Act $2,494,514

Payments under the Farm Loans Interest Rebate Act I and II $10,348,229—Farm Credit Corporation Ottawa Ont $10,348,229.

Contribution to reimburse Western Grain Producers for a loss in revenue resulting from Canadian Wheat Board sales of specified feed grains at corn competitive prices $7,240

Contribution to the Provinces of Manitoba, Saskatchewan and Alberta for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl $1,144,300

Contributions to the Provinces of Manitoba and Saskatchewan for groundwater and drought-proofing investigations and studies for long-term strategy and economic development $538,429— Manitoba Department of Finance Winnipeg Man $454,333, Saskatchewan Environment Regina Sask $84,096.

Contributions to bona fide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan and Alberta for the development of dependable water supplies $5,067,035— Whitemouth Reservoir Whitemouth Man $59,300, McCauley Well McCauley Man $99,824, Cheval Pipeline Morden Man $63,023.

Summer Youth Employment Program $605,695

New Employment Expansion and Development (NEED) Program—Federal Projects $4,347,664—Dominique Gagnon Lennoxville Qué $113,861, Chantal Dionne Ste-Foy Qué $112,196, Fédération des Syndicats de Gestion du Québec Longueuil Qué $127,222, Linda Gagner Lennoxville Qué $50,342, Alain Gareau St-Jean Qué $60,003, Robert Lavallières St-Jean Qué $229,420, Etienne Hivert Ste-Foy Qué $121,650, Luc Jacques Lennoxville Qué $138,192, André Labelle Montréal Qué $134,081, Jean-Paul Michaud La Pocatière Qué $95,497, Hélène Nadeau Ste-Foy Qué $68,694, Bernard Tardif Ste-Foy Qué $136,140, S Cuthbertson Ottawa Ont $69,851, M Dawson Fillsonburg Ont $60,882, K DeHoog Osgoode Ont $271,301, D Dhillon Ottawa Ont $73,579, P Eveleigh Ottawa Ont $53,611, R Gauvin Ottawa Ont $80,012, D Gibson Nepean Ont $62,908, R Laroque Nepean Ont $151,779, A D McIntosh Nepean Ont $69,601, B McLaren Wolf Lake Qué $93,335, E Plamondon Kapuskasing Ont $72,743, G H Clark Lower Hainesville NB $59,029, P Coldwell Avonport NS $56,630, G L Nicholl St John's Nfld $63,735, G Rector River Hebert NS $60,357, The Directors of the Atlantic Winter Fair Halifax NS $420,239.

AGRI-FOOD REGULATION AND INSPECTION PROGRAM $3,898,153

Canada's fee for membership in the Office international des épizooties $33,476

Contribution under the Special Employment Initiatives Program $57,000— M G Armstrong Teeswater Ont $57,000.

Canadian Veterinary Medical Association $4,292

In accordance with an agreement entered into with the Provinces of New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland payments to the Province of Prince Edward Island toward the cost of design and construction of a Veterinary Science Teaching Facility at Charlottetown Prince Edward Island $197,125

Contribution to the University of Guelph Ontario Veterinary College $100,000

Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act $2,852,355— J Anderson Fir Mountain Sask $103,295, J & C Anderson Fir Mountain Sask $95,800, J C & M Anderson Fir Mountain Sask $439,625, Bell Creek Farms Dryden Ont $107,424, L Black Troy Ont $110,459, G Bricault Farmham Qué $85,654, L C Dion Montmagny Qué $57,091, G Leduc Ste Madeleine Qué $51,123, H MacLeod Mankota Sask $168,600, R W Pegg Sutton Ont $77,239, Silver Ring Dairy (Babcok Bros) Dryden Ont $69,638, G L Smith Blackstock Ont $98,566, S Starko Jr High Prairie Alta $51,454, S Starko Sr High Prairie Alta $120,957.

Contribution to the Veterinary Infectious Disease Organization to assist in the sponsorship of the Fourth International Symposium on Neonatal Diarrhea $9,861

Contributions to the provinces in accordance with the Regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies $89,389— Province of Ontario $86,208.

AGRICULTURE—*Concluded*

Contribution to Reid Collins Nurseries Ltd of Langley BC in compensation for the destruction of seedlings affected by the colletatrichum acutatum infestation $117,163

New Employment Expansion and Development (NEED) Program—Federal Projects $228,191— D Doucette Sidney BC $123,996, H Mitchell Sidney BC $77,554.

Summer Canada Student Employment Program $209,301

CANADIAN GRAIN COMMISSION PROGRAM $76,387

Canada's fee for membership in the International Association for Cereal Chemistry $3,646

Contribution for funding automatic grain weight recorders $72,741—Cargill Ltd Winnipeg Man $44,991, Pioneer Grain Terminal Ltd Winnipeg Man $27,750.

Canadian Livestock Feed Board $15,485,465

Freight Assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council $15,089,260—Alberta Wheat Pool Vancouver BC $177,877, Borden Mercantile Company Victoria BC $113,775, Bernard Breton St-Narcisse-Neubois Qué $75,213, Napoléon Breton Ltée St-Bernard de Dorchester Qué $61,863, J N Brochu Inc St-Isidore Qué $113,844, Buckerfield's Ltd Armstrong BC $59,260, Duncan BC $163,706, Vancouver BC $567,621, Burgess Feeds Ltd Agassiz BC $137,957, Canada Packers Ltd Bridgewater NS $66,819, Edmonton Alta $3,324, Maple Ont $5,528, Montréal Qué $42,981, Port Williams NS $499,461, St-Romuald Qué $35,667, Summerside PEI $114,620, Sussex NB $477,573, Toronto Ont $2,423, Truro NS $373,257, Chaîne Coopérative du Saguenay St-Bruno Qué $115,963, Clark's Chick Hatchery Ltd Burtt's Corner NB $242,507, Clearbrook Grain & Milling Company Ltd Clearbrook BC $224,437, Coop Atlantic Fredericton NB $13,085, Moncton NB $879,580, New Minas NS $267,092, Truro NS $175,358, Coopérative Fédérée de Québec Montréal Qué $1,006,752, Coopérative de Services Agricoles d'Abitibi Ouest Lasarre Qué $125,986, Rémy Corriveau Inc St-Nazaire Qué $63,027, East Chilliwack Fruit Growers Coop Assoc Chilliwack BC $1,279,101, W A Flemming Ltd Truro NS $206,676, Antoine Guertin Ltée St-Pie Qué $48,031, Balfour Guthrie Co Ltd Gibbons Alta $42,587, Winnipeg Man $120,693, Hillcrest Farms Ltd St-John's Nfld $399,512, Maple Leaf Mills Ltd Calgary Alta $29,348, Cavan Ont $16,393, Edmonton Alta $6,374, Hampton NB $17,204, Kensington PEI $31,167, Montréal Qué $1,379, Ste-Foy Qué $11,022, F Ménard Inc l'Ange Gardien Qué $84,350, M & H Feeds Inc Surrey BC $177,712, Moulin Agricole Kénogami Kénogami Qué $87,012, Moulées Nadeau Feeds Ltd Clair NB $218,614, Nanaimo Farmers Coop Assoc Nanaimo BC $98,884, Nutribec Ltée Duberger Qué $81,579, Otter District Farmers Institute Aldergrove BC $220,595, Ralston Purina of Canada Ltd Drummondville Qué $55,679, Kentville NS $174,529, Montréal Qué $68,253, St-Romuald Qué $222,899, Truro NS $254,684, Whitby Ont $12,499, Ritchie Smith Ltd Abbotsford BC $580,464, Robin Hood Multifood Inc Donovans Nfld $632,848, Milton Ont $38,428, Smith Brokerage Ltd Saint-John NB $401,546, Sure Crop Feed Ltd Grindrod BC $181,641, Surrey Coop Assoc Abbotsford BC $589,140, Top Shelf Feeds Inc Duncan BC $275,320, United Grain Growers Ltd Vancouver BC $82,351, Wall & Redekop Feeds Ltd Abbotsford BC $142,214.

Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills $396,205

COMMUNICATIONS $172,394,695

Department $40,510,811

COMMUNICATIONS PROGRAM $18,967,124

Grant to the Canadian Radio Technical Planning Board $17,500

Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities $25,000

Contribution to Canadian industry to assist in the exploitation of new commercial Telidon operating systems $429,930— Infomart Toronto Ont $411,600.

Contributions to the Canadian Captioning Development Agency to support the promotion of captioning through liaison, marketing and development $50,000—Canadian Captioning Development Agency Inc Ottawa Ont $50,000.

Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunications Union, Geneva Switzerland $2,390,689

Contributions to the Conseil de la vie française $23,840

Contributions to the Canadian Standards Association (Steering Committee on Telecommunications) $18,000

Contribution to the Canadian Standards Association (Steering Committee on Electromagnetic Interference and Compatibility) $10,000

Federal Summer Employment Opportunity Program $266,577

New Employment Expansion and Development (NEED) Program—Federal Projects $513,720— Oakville Public Library Oakville Ont $384,401, University of Moncton Moncton NB $129,319.

Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft $414,000—Telesat Canada Ottawa Ont $414,000.

Contribution to the European Space Agency in respect of the development, manufacture and operational phases of the Large Satellite Program $14,807,868—European Space Agency Paris France $14,807,868.

ARTS AND CULTURE PROGRAM $21,543,687

Grants to film festivals held in Canada $350,000—Banff International Television Banff Alta $63,000, Montreal World Film Festival Montréal Qué $75,000, The Toronto Festival of Festivals Toronto Ont $75,000.

Grants to Institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act $1,507,586—Beaverbrook Art Gallery Fredericton NB $60,960, Canadian Warplane Heritage Museum Mount Hope Ont $261,922, Kwativtz Museum Quaithiaski Cove BC $60,984, Montreal Museum of Fine Arts Montréal Qué $400,000, Musée du Québec Québec Qué $80,000, Royal Ottawa Museum Toronto Ont $446,694.

Grant to Fathers of Confederation Buildings Trust, Charlottetown, PEI $1,034,250

Grants to Canadian non-profit cultural organizations and institutions for management development and for special cultural activities of national significance $3,500,000—Association du Disque et de l'Industrie du Spectacle Québécois Montréal Qué $76,000, Bach Tercentenary Festival Foundation Edmonton Alta $250,000, Canadian Association of Youth Orchestras Banff Alta $156,950, Canadian Popular Song Festival Ottawa Ont $100,000,

COMMUNICATIONS—*Continued*

CIRPA/ADISQ Foundation Toronto Ont $231,000, Corp of the District of Summerland Summerland BC $81,850, Comité des Fêtes du 350ième Anniversaire Trois-Rivières Qué $100,000, Concours de Musique du Canada Montréal Qué $175,000, Le Conseil Canadien des Arts Montréal Qué $50,000, Dancevision Montréal Qué $51,000, Dictionnaire des Oeuvres Littéraires Québec Qué $74,500, École Nationale du Théâtre du Canada Montréal Qué $75,000, Fédération des Franco-Colombiens Vancouver BC $143,520, Festival des Films du Monde Montréal Qué $175,000, Festival International de Jazz Montréal Qué $100,000, Festival de Théâtre des Amériques Montréal Qué $50,000, Friends of Science Ontario Don Mills Ont $250,000, International Bach Piano Festival Don Mills Ont $70,000, Jeunesses Musicales du Canada Montréal Qué $150,000, Metro International Caravan Toronto Ont $100,000, Persephone Theatre Saskatoon Sask $75,000, Quinzaine Internationale du Théâtre Québec Qué $75,000, Rendez-vous International de Sculpture 1984 St-Jean Port Joli Qué $125,000, Salon International du Livre du Québec Ste-Foy Qué $50,000, Saw Gallery Ottawa Ont $50,000, Société de Gestion des Droits d'Auteurs Montréal Qué $75,000, Théâtre du Bois de Coulonge Québec Qué $50,000, Theatre London London Ont $180,000.

Grant to the Drummondville World Folklore Festival Drummondville Qué $100,000

Contributions to the National arts and culture service organizations $695,000—Canadian Conference of the Arts Ottawa Ont $555,000, Canadian Crafts Council Ottawa Ont $105,000.

Contributions to Canadian non-profit cultural organizations and institutions for management development and capital assistance $4,360,000—Artspace Peterborough Ont $100,000, Beaverbrook Art Gallery Fredericton NB $75,000, Canadian Music Centre Toronto Ont $82,697, Compagnie de Danse Eddy Toussaint Montréal Qué $67,500, Fondation du Théâtre du Nouveau Monde Montréal Qué $200,000, La Fondation Marc Aurèle Fortin Montréal Qué $51,855, Northern Arts Centre Yellowknife NWT $74,157, Persephone Theatre Saskatoon Sask $157,500, Red Deer and District Museum and Archives Red Deer Alta $109,750, Resource Centre for the Arts St John's Nfld $135,000, St Lawrence Centre for the Art Toronto Ont $256,000, The Shaw Festival Theatre Foundation Niagara-On-The-Lake Ont $300,000, Society for the Protection and Presentation of Black Culture in NS Dartmouth NS $50,000, Théâtre du Nouveau Monde Montréal Qué $135,000, Theatre London London Ont $180,000, Thunder Bay Arts Centre Thunder Bay Ont $917,274, Vancouver Art Gallery Vancouver BC $500,000, Waterloo Heritage Collection Associations Waterloo Ont $121,500.

Contributions for the development of the Canadian book publishing industry $8,196,851—The Association for the Export of Canadian Ottawa Ont $270,020, Association of Canadian Publishers Toronto Ont $67,685, Biblio-Informatica Montréal Qué $67,549, Breakwater Books Ltd St John's Nfld $58,834, Canadian Telebook Agency Willowdale Ont $166,450, Coach House Press Toronto Ont $62,310, Corporation des Éditions Fides Montréal Qué $66,167, Douglas and McIntyre Ltd Vancouver BC $331,286, Édicompo Inc Montréal Qué $55,838, Éditions du Boréal Express Montréal Qué $46,221, Éditions du Renouveau Pédagogique Montréal Qué $98,239, Éditions France Amérique 1979 Ltée Montréal Qué $63,917, Éditions Héritage Inc St-Lambert Qué $246,673, Éditions Hurtubise HMH Ltée Ville La Salle Qué $59,190, Éditions Internationales Alain Stanké Ltée Montréal Qué $81,621, Éditions la Presse Ltée Montréal Qué $76,296, Éditions Lemeac Inc Outremont Qué $82,527, Éditions Libre Expression Ltée Montréal Qué $84,566, Éditions Marcel Broquet Inc Candiac Qué $56,842, Éditions Québec Amérique Inc Montréal Qué $151,289, Fitzhenry and Whiteside Markham Ont $58,698, Gaetan Morin and Associés Ltée Chicoutimi Qué $82,197, Gage Publishing Ltd Agincourt Ont $488,057, Guérin Éditeur Ltée Montréal Qué $241,655, Hancock House Publishers Ltd Surrey BC $64,309, Hurtig Publishers Ltd Edmonton Alta $96,440, General Publishing Co Ltd Don Mills Ont $84,056, International Shelf Counsel Press Ltd North Vancouver BC $62,847, James Lorimer and Co Ltd Toronto Ont $55,595, Lester and Orpen Denny's Ltd Toronto Ont $182,390, Librairie Beauchemin Ltée Montréal Qué $86,822, Lidec Inc Outremont Qué $108,926, McClelland and Stewart Ltd Toronto Ont $345,881, McGill Queen's University Press Montréal Qué $53,232, Mondia Éditeur Chomedey Laval Qué $57,716, Nimbos Publishing Ltd Halifax NS $51,791, Novalis Le Droit Ltée Ottawa Ont $93,399, Presses Université de Québec Sillery Qué $66,476, Sogides Ltée Montréal Qué $282,150, Tundra Books Inc Montréal Qué $61,272, University of Toronto Press Toronto Ont $130,453, Western Producer Prairie Books Saskatoon Sask $91,397, Whitecap Books Ltd North Vancouver BC $71,605.

Special Recovery Capital Projects Program—Stratford Shakespearean Festival Foundation of Canada Stratford Ont $1,800,000

Canada Council $65,581,000

Payment to the Canada Council $65,581,000

Canadian Radio-television and Telecommunications Commission $69,593

Grants towards research under Section 18 of the Broadcasting Act $69,593

National Film Board $565,162

Grants in support of significant film events of national and/or international interest held in Canada as determined by the Board of Trustees $9,550

Contributions to Summer Canada—Student Employment Program $150,594

Contributions to New Employment Expansion and Development (NEED) Program $150,610

Transfer payments to Quebec in respect of reciprocal taxation agreements $254,408

National Library $27,880

Grant to International Federation of Library Associations $9,000

International Serials Data System $18,880

National Museums of Canada $10,681,977

Total assistance to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities $8,701,900—Public Programming Assistance $4,062,355—Art Gallery of Greater Victoria Victoria BC $91,000, Art Gallery of Ontario Toronto Ont $214,000, British Columbia Provincial Museum Victoria BC $112,455, Canadian Museums Assoc Ottawa Ont $175,000, Confederation Centre Art Gallery and Museum Charlottetown PEI $60,000, Edmonton Art Gallery Edmonton Alta $149,000, Glenbow Alberta Institute Calgary Alta $144,000, Manitoba Museum of Man and Nature Winnipeg Man $187,000, Montreal Museum of Fine Arts Montréal Que $197,000, Musée d'art contemporain Montreal Que $117,000, Musée du Québec Quebec City Que $70,000, Museum of Anthropology University of British Columbia Vancouver BC $200,000, McCord Museum Montréal Que $150,000, New Brunswick Museum Saint John NB $157,000, Newfoundland Museum St John's Nfld $125,000, Norman Mackenzie Art Gallery Regina Sask $96,000, Nova Scotia Museum

COMMUNICATIONS—*Continued*

Halifax NS $197,000, Provincial Museum of Alberta Edmonton Alta $187,000, Royal Ontario Museum Toronto Ont $176,000, Saskatoon Gallery and Conservatory Corp (Mendel Art Gallery) Saskatoon Sask $96,000, Vancouver Art Gallery Vancouver BC $192,000, Vancouver Museums and Planetarium Assoc Vancouver BC $107,000 Western Development Museums Saskatoon Sask $80,000, Winnipeg Art Gallery Winnipeg Man $193,000; Upgrading and Equipment Assistance Programme $1,768,247—Art Gallery of Greater Victoria Victoria BC $65,000, Art Gallery of Ontario Toronto Ont $122,800, British Columbia Museum of Mining Britannia Beach BC $67,500, Musée du Séminaire de Québec City Que $118,000, Queen's University Kingston Ont $90,000, Royal Canadian Regiment Museum London Ont $227,500, Sault Ste Marie and 49th Regiment Historical Society Sault Ste Marie Ont $100,000, Western Development Museums Saskatoon Sask $270,000; Registration Assistance Programme $459,337—Manitoba Museum of Man and Nature Winnipeg Man $98,400, Nova Scotia Museum Halifax NS $55,900, Prince Edward Island Museum and Heritage Foundation Charlottetown PEI $51,300, Western Development Museums Saskatoon Sask $97,000; Exhibitions Assistance Programmes $1,190,943—Art Gallery of Greater Victoria BC $55,470, Art Gallery of Nova Scotia Halifax NS $61,740, London Regional Art Gallery London Ont $55,375, Manitoba Museum of Man & Nature Winnipeg Man $83,260, New Brunswick Museum Saint John NB $100,620, Saskatoon Gallery and Conservatory Corp (Mendel Art Gallery) Saskatoon Sask $51,020, The McMichael Canadian Collection Kleinburg Ont $55,140; Special Activities Assistance Programme $205,848; Training Assistance Programme $698,861—British Columbia Museums Assoc Victoria BC $50,900, National Canadian Museums Assoc Ottawa Ont $127,000; Specialized Museums Programme $10,000; Conservation Assistance Programme $306,309.

Contributions toward Summer Job Corps, Summer Student Employment and Activities Program $582,323

New Employment Expansion and Development Program $1,396,954—W Anstie Ottawa Ont $75,200, D Campbell Ottawa Ont $65,955, John Horner Ottawa Ont $75,600, Jan MacKinnon Ottawa Ont $167,417, Doug Perkins Vanier Ont $94,041, John Pitkethly Ottawa Ont $50,958, David Rice Ottawa Ont $60,230, Marek Stobnicki Ottawa Ont $72,430, Roy Wright Vanier Ont $71,300.

College Art Association of America $800

Public Archives $529,272

New employment expansion and development $162,814—Francis Martin O'Leary St John's Nfld $82,250.

Summer Canada—Federal Projects Stream $366,458

Social Sciences and Humanities Research Council $54,429,000

Research Training and Support for Scholars $17,664,463

Research grants to promote advanced research $15,941,647—J Allard Montreal Que $54,819, A Baudot Toronto Ont $71,434, J H Black Montreal Que $52,270, G Bourque Montreal Que $58,318, T C Bruneau Montreal Que $91,026, R Cohen Vancouver BC $84,217, M F Connelly Toronto Ont $201,497, M G Dagenais Montreal Que $105,432, N C David Calgary Alta $63,000, E Diewert Vancouver BC $55,694, G Dion Quebec Que $75,000, R V Ericson Toronto Ont $66,567, J E Flint Halifax NS $57,845, G Fortin Montreal Que $62,664, E Gibbs Montreal Que $59,298, A C Hamilton Kingston Ont $53,033, F Harvey Quebec Que $51,125, R G Hill Toronto Ont $54,121, P Hirschbuhler Ottawa Ont $60,962, J S Holladay Toronto Ont $98,999, J Kaye Montreal Que $248,869, S Klima Montreal Que $55,250, W E Lambert Montreal Que $70,627, T Lavoie Chicoutimi Que $73,714, J Legare Montreal Que $179,000, M M Lock Montreal Que $52,256, P M Marchack Vancouver BC $54,396, R F McRae Toronto Ont $50,000, C Montmarquette Montreal Que $82,515, R S Mougeon Toronto Ont $57,421, J F Myles Ottawa Ont $80,085, M Paradis Montreal Que $68,454, D M Pendergast Toronto Ont $68,000, S Poplack Ottawa Ont $60,348, D B Redford Toronto Ont $61,410 J Renaud Montreal Que $60,552, R Sevigny Montreal Que $63,130, J W Shaw Athens Greece $60,155, P L Shinnie Calgary Alta $115,382, R I Simon Toronto Ont $59,628, A M Small Calgary Alta $74,538, C M Wells Ottawa Ont $53,778, J Whalley London Ont $56,488.

Presidential grants $344,302— G Sylvestre Ottawa Ont $100,000.

Public awareness $50,000

Program grants $411,007— H Charbonneau Montreal Que $53,402, N Matte Montreal Que $65,601, M Swain Toronto Ont $279,324.

Major editorial grant $4,616,756— R Arbour Ottawa Ont $465,000, B H Bakker Toronto Ont $111,562, A Cameron Toronto Ont $180,000, W G Dean Toronto Ont $650,005, J M DeBujanda Sherbrooke Que $130,000, M J Edwards Ottawa Ont $89,773, B Gooch Victoria BC $168,379, A K Grayson Toronto Ont $250,000, F G Halpenny Toronto Ont $1,085,000, P Hubert-Poirier Ste-Foy Que $225,489, M Juneau Ste-Foy Que $306,648, R Rempel Hamilton Ont $399,323, J Robson Toronto Ont $116,605, R Schoeffel Toronto Ont $155,712, G Stanley Calgary Alta $83,260, D Strangway Toronto Ont $200,000.

General research grants $1,844,885— G E Connell London Ont $56,722, J Ham Toronto Ont $95,368, M Horowitz Edmonton Alta $65,346, D Johnston Montreal Que $51,280, D Kenny Vancouver BC $73,079, P Lacoste Montreal Que $69,921, H I MacDonald Downsview Ont $65,525, J G Paquet Quebec Que $65,106.

Aid to Learned Journals $1,674,219

Aid to Scholarly Manuscripts $1,141,876— R Runte Ottawa Ont $720,430, R Santerre Ottawa Ont $421,446.

Conference grants $641,747

Canadian Learned Societies $639,682— R Dickner Ottawa Ont $448,187.

Infrastructure $1,147,224— G C Clarke Ottawa Ont $176,154, V F Launay Ottawa Ont $114,873, V Launay-Elbaz Ottawa Ont $199,000, R Santerre Ottawa Ont $359,000.

International relations grants $1,099,692— H Southam Ottawa Ont $65,000.

Aid to Small Universities $478,927

Women-Work-World $727,060— J M Blythe Hamilton Ont $52,105, D Juteau-Lee Montreal Que $72,213.

Research Tools $1,481,661— Canadian Jewish Congress Montreal Que $75,000, Concordia University Montreal Que $75,000, McGill University Montreal Que $97,250, Musée des Beaux-Arts de Montréal Montréal Que $53,999, L'Université du Quebec à Trois-Rivières Trois-Rivières Que $71,799, Queen's University Kingston Ont $59,649, Séminaire Saint-Joseph Trois-Rivières Que $51,538, St Paul's University Ottawa Ont $50,000.

Aging Population $1,354,486— T R Balakrishnan London Ont $175,026, G Finn Moncton NB $50,000, D F Forster Guelph Ont $79,848, D Gold Montreal Que $60,000, J M Ham Toronto Ont $100,000, University of Manitoba Winnipeg Manitoba $113,409, Simon Fraser University Burnaby BC $100,000, H Weitz Ottawa Ont $50,514.

Specialized Research Collections $710,000—Brandon University Brandon Man $50,000, University of British Columbia Vancouver

COMMUNICATIONS—*Concluded*

BC $50,000, Dalhousie University Halifax NS $50,000, University of Manitoba Winnipeg Man $50,000, York University Downsview Ont $50,000.

Management Studies $1,313,885—Canadian Federation of Deans of Management and Administrative Studies Ottawa Ont $50,000.

Identification of Themes $56,000—M M R Freeman Edmonton Alta $50,000.

Family and Socialization of Children $372,518—Y Peron Montreal Que $85,515, F F Strayer Montreal Que $66,485.

Human Context of Science and Technology $716,963—J P Charland Ottawa Ont $52,742, J M Gandy Toronto Ont $100,000, E V Sullivan Toronto Ont $54,304, A R Thompson Vancouver BC $51,000, V Walters Hamilton Ont $78,415.

CONSUMER AND CORPORATE AFFAIRS $131,242,745

Department $125,264,745

Grants to Consumers' Association of Canada $200,000—Consumers' Association of Canada Ottawa Ont $200,000.

Grants to consumer organizations $500,000—Consumer Association of Canada Ottawa Ont $100,000, Public Interest Advocacy Centre Toronto Ont $120,000, Regulated Industries Program Ottawa Ont $100,000.

Contributions to consumer organizations $988,416—Public Interest Advocacy Centre Toronto Ont $171,000, Regulated Industries Program Ottawa Ont $190,000, Testing and Publications Program Ottawa Ont $128,250.

Contributions to NEED Program $280,911

Contributions to homeowners under Urea Formaldehyde Foam Insulation Assistance Program $119,099,290—Strata Plan Nanaimo BC $115,000, York Condominium Corp Don Mills Ont $246,225.

Contributions to workers under the Metric Commission Tool Assistance Program $4,196,128

Standards Council of Canada $5,978,000

Grants to Standards Council of Canada $5,978,000

ECONOMIC AND REGIONAL DEVELOPMENT $395,300

Ministry of State $395,300

Grants to non-profit organizations to promote economic co-operation and development $200,000—Niagara Institute Niagara-on-the-Lake Ont $159,000.

Grant to the Atlantic Provinces Economic Council $150,000

Contributions to organizations in aid of economic development $45,300

EMPLOYMENT AND IMMIGRATION $1,299,598,532

Canada Employment and Immigration Commission $1,299,598,532

EMPLOYMENT AND INSURANCE PROGRAM $1,271,749,341

Payments to employers and other persons in accordance with industrial training agreements entered into by the Canada Employment and Immigration Commission with such bodies under the National Training Act $125,460,845:

Newfoundland Region—

Dockyard St John's $85,127, Fishery Products Ltd St John's $55,340, Inuit Broadcasting Happy Valley Goose Bay $179,338;

Nova Scotia Region—

Atlantic Bridge Co Ltd Lunenburg $98,931, Barber Offshore Dartmouth $62,141, Bow Valley Offshore Drilling Ltd Halifax $98,439, Canso Seafoods Ltd Canso $50,835, Cape Breton Development Corporation Sydney $222,229, Connors Brothers Weymouth $67,364, Dalhousie University Halifax $63,978, Eskasoni Bank Council Eskasoni $50,710, Farmers Co-operative Dairy Ltd Hammonds Plains $50,093, Halifax Board of Trade Halifax $279,255, M and M Manufacturing Ltd Monastery $56,200, Michelin Tire (Canada) Ltd New Glasgow $491,218, Sydney Steel Corporation Sydney $56,208;

New Brunswick Region—

Atlantic Towing Ltd Saint John $63,379, Fraser Inc Kedgwick $277,974, Kent Line Ltd Saint John $103,570, McAdam Cedar Products Co McAdam $79,540, New Brunswick Department of Social Services Fredericton $54,974, New Brunswick Electric Power Commission Fredericton $203,007, New Brunswick Telephone Company Saint John $115,434, Saint John Shipbuilding & Dry Dock Co Ltd Saint John $54,165, Saint Joseph's Hospital Saint John $89,704;

Prince Edward Island Region—

CN Marine Borden $56,697;

Quebec Region—

Air Canada Dorval $109,473, Asten Hill Valleyfield $112,282, CN Rail St Laurent $496,297, Ciment Quebec Inc St Basile de Portneuf $120,028, Commission Scolaire Kativik Dorval $55,799, Domtar Inc Donnacona $164,540, Ducros Meilleur Roy & Associes Ltee (DMR) Ste-Foy $57,398, Epoc Montreal $378,169, Federation des cooperatives Nouveau Quebec Montreal $57,626, Gaz Metropolitain Montreal $332,256, General Motors du Canada Ltee Boisbriand $388,144, GLC Cie Canada Inc Lachute $336,272, Goodyear Canada Valleyfield $282,646, Magnaq Division SNA Thetford Mines $112,548, Mativik Corp Dorval $75,054, Mines Noranda Ltee Noranda $120,246, Nordair Canada Dorval $281,088, Panneaux de la Vallee Sayabec Causapscal $575,400, Papiers Scott Ltee Crabtree $93,549, Poringrituk Poringrituk $95,077, Presse (La) Montreal $81,406, Price (La Cie) Ltee Chicoutimi $66,988, Quebec Air Dorval $186,851, Reed Paper Ltee Quebec $125,391, Stablex Canada Blainville $67,281, Tagramiut Nipingat Inc Salluit $532,501, Union Carbide du Canada Montreal-est $60,194;

Ontario Region—

A G Simpson Co Toronto $74,647, Abitibi Price Inc Toronto $239,908, Acres Consultation Services Toronto $64,259, Air Canada (Base 51) Toronto $153,502, Alcan Canada Products Kingston $97,783, Algoma Steel Corp & Algoma Ore Division Sudbury

EMPLOYMENT AND IMMIGRATION—*Continued*

$75,496, BASF Canada Inc Cornwall $80,222, BATA Engineering Trenton $81,933, BCM Technologies Ltd Windsor $91,643, Boise Cascade Canada Ltd Kenora $142,002, Camco Inc Brampton $151,690, Canadian Fabricated Products Stratford $124,744, Canadian Industries Ltd Sarnia $185,866, Canadian National Institute for the Blind Toronto $64,728, Canadian Pacific Ltd Toronto $50,284, Capsual Technology Windsor $53,865, Chrysler Canada Ltd Windsor $420,611, CIL Inc Windsor $182,559, Clark Equipment Canada Ltd St Thomas $235,019, Clemmer Industries (1964) Ltd Waterloo $64,213, Collingwood Shipyard Collingwood $127,100, COM Development Ltd Cambridge $102,692, Combustion Engineering Super-Heater Ltd Ottawa $200,557, Courtauld (Canada) Inc Cornwall $153,665, Cyanimid Canada Inc Willowdale $175,684, De Havilland Aircraft Downsview $61,379, Denison Mines Ltd Toronto $275,130, Domtar Fine Paper Cornwall $153,026, Dupont Canada Kingston $251,143, E B Eddy Forest Products Timmins $114,000, Eaton Yale Ltd Chatham $80,101, Eldorado Nuclear (Resources) Ltd Ottawa $400,886, Electrohome Ltd Kitchener $51,926, Essex Manufacturing Windsor $86,052, Esso Chemical (Pretroleum) Canada Sarnia $490,810, Excel Metalcraft Ltd Toronto $67,493, Firestone Steel Products London $134,250, G A C Q Systems Ltd Brantford $56,939, General Motors of Canada Ltd St Catharines $825,834, Great Lakes Forest Products Thunder Bay $145,047, Greater Canadian Color Print Fort Erie $94,711, Heritage Canada Foundation Ottawa $169,073, Husky Injection Moulding Bolton $304,128, Inco Metals Co Ltd Sudbury $98,728, Interbake London $61,569, International Harvester Chatham $227,376, Kersaw Manufacturing Canada Ltd Cornwall $78,783, Kimberly Clark Ltd Thunder Bay $165,652, Lamko Tool & Mould Inc London $53,568, Letham Jarvela & Robertson Ltd Sarnia $53,495, Linamar Machine Ltd Guelph $95,034, Litton Systems Etobicoke $213,050, Manitoba Pool Elevator Thunder Bay $107,174, Massey Ferguson Brantford $430,621, Mathews Conveyor Co Ltd Colborne $51,152, Mitel Corp Ottawa $275,055, Nestle's Canada Ltd Cornwall $51,881, Northern Telecom London $99,912, Omnitech Steel Chatham $63,422, Ontario Hydro Toronto $96,020, Photochemical Research London $56,001, Pirelli Cables Inc Prescott $56,408, Polysar Ltd Sarnia $659,480, Proctor & Gamble Inc Toronto $145,635, Saskatchewan Wheat Pool Thunder Bay $181,981, Spun Steel Ltd London $115,794, Stanton Pipes Ltd Hamilton $102,684, Stelco Inc Hamilton $356,201, Stewart Hartshon Ltd Renfrew $166,137, Stone & Webster Canada Ltd Toronto $53,601, Stratford Shakespearean Festival Foundation Stratford $143,459, Suncor Inc Toronto $294,565, Superior Performance Production Newmarket $66,742, Telesat Canada Ottawa $69,892, Toledo Scale Windsor $171,865, Trow Ltd Toronto $58,297, T R W Canada Ltd St Catharines $60,934, Union Carbide Sarnia $139,255, United Sawmill Hearst $51,728, United Tires & Rubber Toronto $300,099, Waferboard Corp Timmins $71,485, Westinghouse Canada Pembroke $99,939, Xerox Canada Etobicoke $124,224;

Manitoba Region—

Canadian Assoc Mentally Retarded Winnipeg $101,935, City of Winnipeg Winnipeg $369,952, Core Area Training & Employment Agency Winnipeg $286,851, CP Rail Winnipeg $132,434, ED Penner Construction Kola $83,771, Hudson Bay Mining & Smelting The Pas $191,781, Manitoba Hydro Winnipeg $52,600, Manitoba Indian Agricultural Program Winnipeg $69,403, Metis Economic Development Training Program Winnipeg $137,750, Native Communications Inc Thompson $133,082, Province of Manitoba Winnipeg $162,509, Selkirk Training Plant Selkirk $196,920, Standard Knitting Ltd Winnipeg $52,928, University of Manitoba Winnipeg $74,752, Westland Construction Winnipeg $850,176, Youth Business Learning Winnipeg $382,122;

Saskatchewan Region—

Federation of Saskatchewan Indians Saskatoon $56,857, IMC Esterhazy $422,477, Key Lake Mining Corporation Saskatoon $185,593, La Ronge Indian Band La Ronge $55,437, Native Metal Industries Regina $92,449, Saskatchewan Indian Community College Saskatoon $115,774, Saskatchewan Research Council Saskatoon $150,275;

Alberta/NWT Region—

Alexander Band Morinville Alta $64,582, Alexis Band Glenevis Alta $53,488, Associated Kellogg Ltd Edmonton Alta $50,422, Baffin Regional Council Frobisher Bay NWT $74,000, Collins Geodraft Services Ltd Calgary Alta $82,730, Construction and General Norman Wells NWT $983,493, Delta Projects Ltd Calgary Alta $99,776, Dow Chemical Canada Fort Saskatchewan Alta $289,053, Edmonton Transit Edmonton Alta $54,953, Enoch Indian Band Winterburn Alta $80,960, Esso Chemical/Petroleum Canada Ltd Edmonton Alta $599,350, Esso Resources Canada Ltd Norman Wells NWT $145,725, General Teamsters Local 362 Edmonton Alta $72,003, Gregg River Resource Hinton Alta $56,458, Gulf Canada Products Ltd Edmonton Alta $353,894, Imperial Oil Ltd Edmonton Alta $82,701, Inuit Broadcasting Corp Ottawa Ont $339,929, Inuit Tapirisat of Canada Ottawa Ont $119,885, Kawneer Company of Canada Ltd Lethbridge Alta $59,527, Kehewin Tribal Admin Bonnyville Alta $65,518, Lesser Slave Lake Indian Regular Council Slave Lake Alta $138,044, Northern Construction Vancouver BC $113,342, NWT Housing Corp Yellowknife NWT $66,642, Operating Engineers Local Edmonton Alta $263,413, Pelican Spruce Mills Edmonton Alta $232,655, Piping Industry Apprentice Burnaby BC $243,373, Procter and Gamble Cellulose Grande Prairie Alta $300,077, Reid Crowther and Partners Calgary Alta $63,764, Saddle Lake Tribal Admin Saddle Lake Alta $60,999, Sherritt Gordon Mines Fort Saskatchewan Alta $230,204, Sikyea Fashions Ltd Edmonton Alta $76,306, Suncor Incorporated Fort McMurray Alta $568,902, Syncrude Canada Ltd Fort McMurray Alta $533,173, Union Carbide Canada Ltd Red Deer Alta $110,632;

British Columbia/Yukon Territory Region—

Ahousaht Band Council Port Alberni BC $57,491, Air BC Ltd Richmond BC $118,704, Alcan Smelters Kitimat BC $299,596, Brinco Mining Ltd Cassiar BC $134,452, BC Coal Ltd Sparwood BC $96,450, BC Ferry Corp Victoria BC $138,900, BC Railway Squamish BC $78,948, Canadian Forest Products Woss BC $120,328, Canadian Manufacturing Assoc Vancouver BC $2,093,656, Canim Lake Band Council Prince George BC $59,428, Cominco Ltd Copper Ashcroft BC $56,015, Crown Zellerbach Coquitlam BC $53,103, Crows Nest Resources Sparwood BC $288,567, Cyprus Anvil Mining Faro YT $107,756, Datatech Systems Ltd Victoria BC $528,904, Dowco Consultants Ltd Coquitlam BC $76,795, Farwest Systems Corps Vancouver BC $78,396, Fording Coal Ltd Elkford BC $104,695, Indian Training Research Centre Vancouver BC $86,648, Interior Forest Labour Relation Assoc Kelowna BC $554,099, MacMillan Bloedel Powell River BC $109,498, MacMillan Bloedel Port Alberni BC $90,658, Nicola Valley Indian Merritt BC $60,552, Northern Native Fishing Corp Prince Rupert BC $89,900, Pacific Forest Products Ladysmith BC $58,933, Scott Paper New Westminster BC $253,594, HA Simons International Vancouver BC $57,305, Trans Mountain Pipeline Vancouver BC $58,561, United Native Nations Duncan BC $117,178, United Native Nations Local 108 Vancouver BC $71,107, Vancouver Indian Center Vancouver BC $73,559.

Payments of Training Allowances to persons who are receiving occupational training under the National Training Act $103,750,065

Payments to provinces and non-profit training organizations in accordance with Skills Growth Fund agreements entered into by the Canada Employment and Immigration Commission with such bodies under the National Training Act $36,848,292:

Nova Scotia Region—

Atlantic Provinces Resource Centre for the Hearing Handicapped Amherst $225,977, Minister of Finance Province of Nova Scotia Halifax $464,198, Young Women's Christian Assoc Halifax $359,827;

EMPLOYMENT AND IMMIGRATION—*Continued*

New Brunswick Region—

Joint Apprenticeship and Training Committee of New Brunswick Inc Fredericton $65,526, Province of New Brunswick Fredericton $4,204,379;

Prince Edward Island Region—

Province of PEI Department of Industry Charlottetown $1,033,245;

Ontario Region—

Cambrian College Sudbury $86,445, Canadore College North Bay $65,391, Centennial College Toronto $78,320, Conestoga College Kitchener $129,150, Confederation College Thunder Bay $52,559, Durham College Oshawa $83,100, Fanshawe College London $70,442, George Brown College Toronto $358,700, Georgian College Toronto $598,380, Goodwill Alternative Computer College Toronto $144,923, Humber College Toronto $176,123, International Assoc of Bridge Structural and Ornamental Iron Workers Hamilton $70,805, Kanata High Technology Ottawa $1,700,000, Keyword Walkley Ottawa $51,240, Lambton College Sarnia $83,250, Loyalist College of Applied Arts and Technology Belleville $1,600,000, Mohawk College Hamilton $598,699, Niagara College St Catharines $520,000, Northern College Timmins $61,344, Ottawa Women's Credit Union Ottawa $65,263, Ryerson Polytechnical Institute Toronto $2,717,200, Sault College Sault Ste Marie $556,250, Seneca College Toronto $617,659, Sheridan College Toronto $77,246, Sir Sandford Fleming College Peterborough $191,450, Treasurer of Ontario Toronto $961,048, West End Machining Toronto $251,407;

Manitoba Region—

Kirkness Adult Learning Winnipeg $232,637, Province of Manitoba Winnipeg $1,872,991;

Saskatchewan Region—

Gabriel Dumont Institute Regina $302,770, Prince Albert Technical Institute Regina $186,210, Saskatchewan Indian Training Institute Saskatoon $428,129;

Alberta/NWT Region—

Blue Quills Native Education St Paul Alta $278,091, Electrical Industrial Education Edmonton Alta $52,358, Jack Bredin Community Institute Edmonton Alta $691,430, Southern Alberta Institute of Technology Calgary Alta $200,000;

British Columbia/Yukon Territory Region—

British Columbia Institute of Technology Burnaby BC $2,295,000, College of New Caledonia Prince George BC $1,582,700, Epic Industrial Training Society Richmond BC $61,600, Kwantlen College Surrey BC $3,140,163, North Island College Port Alberni BC $1,927,330, Pacific Vocational Institute Burnaby BC $2,918,475, Vancouver Community College Langara Vancouver BC $436,120, Yukon College Whitehorse YT $399,000.

Payments to individuals under the Manpower Mobility Regulations, Section 8, Trainee Travel $12,065,127:

Quebec Region—

Air Inuit Ltee Montreal $123,227, Commission Scolaire Kativik Dorval $64,317.

Payments to organizations or individuals in support of Activities complementary to Labour Market Policy $142,901,841:

Newfoundland Region—

Bay St George Assoc for Mentally Retarded Stephenville $155,608, Community Services Council St John's $192,231, Dildo Fur Farms Dildo $84,676, Glenwood Indian Band Council Glenwood $65,010, Internship Program City of Corner Brook Corner Brook $66,600, Island Furniture Assoc St John's $174,495, Michikamau Fisheries Northwest River Happy Valley $106,839, Native Training & Research Happy Valley Goose Bay $128,508, Nfld & Labrador Interpreters for the Deaf St John's $177,331, Social Centre Farm Project St John's $108,466, Southern Avalon Development Assoc St John's $51,395, St Mary's Bay Salmon Enhancement Project Colinet St Mary's Bay $266,017;

Nova Scotia Region—

Beehive Assoc Incorporated Aylesford $114,043, City of Halifax Halifax $55,112, Coalition for Development Halifax $73,124, East Preston Lions Club Dartmouth $222,073, Eskasoni Band Council Eskasoni $117,003, Human Resource Development Assoc Halifax $114,744, Louisbourg Harbourfront Park Ltd Louisbourg $124,004, Maritime Native-Sprouts Shubenacadie $59,022, Millbrook Band Council Truro $52,824, New Dawn Enterprises Ltd Sydney $138,034, Pictou County Supportive Industries Stellarton $77,202, Real Opportunities for Prisoner Employment Assoc Bedford $139,500, Shenco Industries Halifax $111,550, Springhill Firemen's Assoc Springhill $108,883, Town of Sydney Mines Sydney Mines $53,397, Wa-Su-Wek Ltd Liverpool $109,208, Willing Workers Ltd Yarmouth $152,858;

New Brunswick Region—

Canadian Paraplegic Association Fredericton $166,504, Charlotte County Women's Council Inc St Andrews $109,071, City of Campbellton Campbellton $56,807, L'Assoc des Handicapes du Madawaska Inc Edmundston $162,750, L'Assoc des Handicapes Physique de la Peninsule Acadienne Inc Burnsville $94,478, L'Institut Feminin d'Acadieville Acadieville $75,311, La Cooperative Agrico-Foreatiere Ltee Kedgwick $67,765, Le Comite de Surveillance d'Amenagement Agricole Inc Tracadie $87,416, Le Groupe Bon Accueil St Louis de Kent $124,767, Planned Parenthood New Brunswick Fredericton $86,058, University of New Brunswick Fredericton $198,363;

Prince Edward Island Region—

Mahemigew Inc Lennox Island $166,865, North Rustico & Area Steering Committee North Rustico $57,612, North Rustico Fisherman Co-op North Rustico $76,071, PC Industries Ltd Summerside $68,891, SAW Industries Summerside $84,050, West Prince Ventures Ltd Alberton $90,057, Wood Corporation Summerside $121,289;

Quebec Region—

Atelier cooperative de production de cles et gravures Fabreville $272,750, Automne 80 Fine Couture Inc Chicoutimi $240,000, Bergerie de la Neigette Inc Trinite des Monts $250,000, Bouveries Etchemin Ferme Cooperative Lac Etchemin $250,000, Cedaq Inc Basse Cote Nord $50,005, Comite Developpement Economique de Desbiens Desbiens $85,595, Cooperative 'Les Serres de Guyenne' Guyenne $100,000, Cooperative Ouvriere de Production Uniforme Tresso Longueuil $152,518, Cooperative Reparation Camions Diesels Cadieux de Milot Milot $106,000, Exploration Piekouagami Pointe Bleue $312,500, Exploration Matimekosh Schefferville $82,099, Ferme Boval Inc Matapedia $130,000, Kitigan Zibe Entreprises Inc Maniwaki $110,355, L'assoc des travailleurs Hurons Village Hurons $192,000, Les Aliments Pleurote Inc Dolbeau $135,475, Les Batiments BUT Ltee Ste Agathe $130,000, Les Entreprises Horticoles Basignac Destor $75,986, Les Fermes Restigouches Inc L'Ascension de la Matapedia $250,000, Les Germures Lac St Jean St Nazaire $74,259, Les Plastiques Richmond Inc Richmond $163,871, Materiaux Riel Inc Fort Coulonge $150,000, Mistassini Lake Outlitting

EMPLOYMENT AND IMMIGRATION—*Continued*

Chibougamau $92,000, Multi Contenants de la Mauricie Shawinigan Sud $74,230, Pelio Inc Alma $51,000, Promotion emploi personnes handicapes Saguenay Inc Chicoutimi $175,000, D M Quoquoche Weymontachie Via Saumour $141,259, Recyclage Arthabaska Arthabaska $51,000, Techtube Inc Alma $81,250, Tuiles de Bois Pyro Inc Grandes Piles $60,000, Visons Gaspesiens Inc New Richmond Station $170,000;

Ontario Region—

Ajax Youth Committee Ajax $167,824, Armstrong Employment Program Armstrong $76,840, Assoc Parmi Elles Hearst $205,242, Barrie Youth Opportunity Barrie $112,586, Bewab Bon MNSIA Port McNicoll $209,129, Big Trout Training Project Big Trout Lake $240,127, Brock University St Catharines $79,306, Callum Poulin Szeto Sudbury $218,789, Cambrian College Sudbury $77,357, Canadian Posture and Seating Centre Waterloo $162,555, Cape Crokes Band Council Warton $85,531, Cawl (Skills for Work and Hiring) Toronto $220,005, Chapeski McIntyre Moore Bartelen Sarnia $73,128, Chedoke McMaster Hospitals Hamilton $74,341, Chippawas of Sarnia Band Council Sarnia $80,581, City of Sault Ste Marie $129,411, City of Toronto $60,579, City of Windsor $51,902, Cope Rainy River Fort Frances $149,211, Cope Windsor Inc Windsor $129,638, Devil's Gap Marina Trust Kenora $174,796, Down to Business Training Program Thunder Bay $143,868, Durham Board of Education Oshawa $66,122, Eagle Lake Band #27 Eagle River $270,382, Edmison House Peterbourough $61,024, Espanola Youth Project Espanola $55,782, Fort William Indian Band Fort William $123,232, Flequel S Bangs J Mattawa $57,591, Governing Council of the University of Toronto Mississauga $62,436, Hamilton Public Library Hamilton $58,529, Hera Metal Manufacturing Corp Windsor $204,480, Heritage Market Place Food Co-op Inc New Market $93,801, Huronia Youth Employment Midland $157,102, Indian Eskimo Friendship Centre Sudbury $58,400, Ininew Friendship Centre Cochrane $55,250, Junior Achievement of Niagara St Catharines $56,682, KLMNSIA Kirkland Lake $99,845, Kasabonika Lake Community Development Corp Kasabonika Lake $125,751, Kingston General Hospital Kingston $50,807, L Kapuseinski Elliot Lake $127,782, Lakehead University Thunder Bay $98,622, Lake Temagami Indian Band Lake Temagami $52,291, Laurentian University Sudbury $126,564, London Public Library London $50,800 Louve B Pierunek D Ottawa $180,466, Madoc Cope Madoc $51,600, Mathany A Lanning B Belleville $54,641, McConnell Arts Butterworth Ballantine St Thomas $139,531, McMaster University Hamilton $213,010, Merricraft Inc Merrickville $157,506, Metropolitan Separate School Board Toronto $77,046, Mississauga Indian Band Blind River $95,110, Modestas Unidas Inc Toronto $140,470, Mohawk College of Applied Arts Hamilton $103,547, Morissette G Byer Haileybury $56,903, Mothers on the Move Downsview $166,056, Municipality of Niagara Senior Citizen Department Welland $78,886, Municipality of Sudbury $238,831, Native Economic Development and Small Business Management Peterborough $142,916, Native Employment Opportunity Program Thunder Bay $117,994, Niagara College of Applied Arts Welland $67,938, Nokee KWE London $118,460, North York Public Library North York $50,760, OBA Shing Metis and Non Status Indian Assoc Sioux Narrows $92,609, Office Skills Training Toronto $145,717, Ogwatshi Artisans Ltd St Catharines $156,652, Onerda Band Council South Wold $204,602, Ontario Society for Autistic Children Toronto $76,734, Oshawa Foods Toronto $50,925, Ottawa Women's Credit Union Ottawa $280,862, Parkdale Skillshop Toronto $53,142, People Working and Learning Manufacturing and Repairs Inc Kitchener $141,007, R R R Piche Field $54,033, Pinecrest Queensway Community Service Centre Ottawa $56,400, Prescott Welding Program Inc Cardinal $269,921, Queen's University Kingston $250,349, Restaurant Group Thunder Bay $170,050, Rideau Valley Conservation Authority Ottawa $58,017, Sandy Lake Band Sandy Lake $89,551, Sault College of Applied Arts Sault Ste Marie $64,475, Sault Enterprising Women Sault Ste Marie $156,658, Sebastopol Community Development Corporation Foymount $301,220, Six Nations Band Council Oshweken $64,295, Sole Foundation of Barrie Inc Barrie $185,577, Source Industries Cornwall $121,632, St Clair College Windsor $92,382, University of Guelph Guelph $152,409, University of Toronto Toronto $73,314, University of Western Ontario London $200,183, University of Windsor Windsor $193,203, Walpole Island Band Council Wallaceburgh $152,403, Wanepuhnud Training Toronto $151,613, Wapekeka Community Development Corp Angling Lake $53,757, Waste Materials Reclamation Hamilton $57,315, Wentworth Weatherizers Non Profit Inc Hamilton $109,694, West End Machining Toronto $299,650, Whitney Community Development Corp Whitney $184,744, Willowridge Training Wheels Rexdale $192,546, Windsor Western Hospital Windsor $92,694, Wintercourt Native Development Corp Toronto $68,435, Women Training for Employment Kenora $156,985, Working Skills Centre Toronto $202,370, York University Downsview $101,929, Youth Opportunities Unlimited Richmond Hill $67,767, Youth Ventures of Metro Toronto Toronto $87,853;

Manitoba Region—

Amik Tannery Winnipegosis $120,715, Anishinabe Resource Pine Falls $258,500, Anishinabe Respect Winnipeg $78,139, Arctic Sewing Centre Churchill $70,932, Big Foot Forest Products Easterville $109,946, Bison Auto Wreckers Winnipeg $103,311, Brandon Prop Project Brandon $144,481, Bumgees Winnipeg $75,926, Business of Living Winnipeg $111,253, Community Economic Development Winnipeg $224,247, Concept Winnipeg $168,194, Core Area Labour Training Program Winnipeg $319,725, Dakota MFG Portage La Prairie $134,546, Dauphin Leather & Canvas Repair Dauphin $128,529, Fisher River Forest Fisher Branch $198,675, Fisher River Sewing Fisher Branch $142,887, Fleece Line Ventures Brandon $147,207, Healthy Parent Healthy Child Winnipeg $61,707, Interlake Residential Childcare Program Fairford $96,127, Manitoba Women's Newspaper Winnipeg $196,391, Marymound Residential School Winnipeg $107,816, Median Credit Union Winnipeg $114,842, Mistik Woodcrafts Leaf Rapids $219,672, Native Clan Wilderness The Pas $196,281, Nelson House Loggers Thompson $143,668, North Country Archery Emerson $48,774, Northwinds Art Winnipeg $135,808, Norway House Logging Norway House $144,014, Oak Lake Sioux Band Reston $66,125, Pemmican Publications Winnipeg $69,559, Pikwitonei Loggers Thompson $168,681, Portage La Prairie Farm Labour Project Portage La Prairie $94,105, Shamattawa Loggers Shamattawa $216,942, Social Skills Orientation Course Winnipeg $176,999, Training Resources for Youth Winnipeg $252,569, Upstart Winnipeg $105,750, Village Centre Crafts Winnipeg $90,882, Wasagamack Woodwork Winnipeg $138,723, Wee Gwas Printing Scanterbury $67,777, Weenusk Wood Products Winnipeg $109,090, Westwin Personnel Winnipeg $195,008, X Kalay Foundation Winnipeg $63,535;

Saskatchewan Region—

All Sask Mutual Service Saskatoon $222,651, Bits and Pieces Second Hand Store Saskatoon $93,750, Canoe Lake Handicraft Canoe Narrows $80,816, Cote Leathercraft Centre Kamsack $74,292, Dillon Wood Products Dillon $94,743, Employment Orientation Program Regina $178,600, Entrepreneurship Training Meadow Lake $210,755, Flying Dust Esso Meadow Lake $128,881, Hired Hands for Rent Yorkton $95,754, Job Orientation Training La Roche $191,764, Kahk Tack Broadview $105,480, Kapachee Certificate Social Work Fort Qu'Appelle $129,654, La Loche Construction La Loche $150,341, Natacom Construction Red Earth $227,547, Project 81 Sask Diversified Industries Saskatoon $71,897, Sakimay Cottage Development Grenfell $80,911, SORTI Prince Albert $271,338, Urban Native Preemployment Regina $179,345, Wehta Matowin Training Project Regina $233,475, White Bear Handicraft Centre Carlyle $80,262;

EMPLOYMENT AND IMMIGRATION—*Continued*

Alberta/NWT Region—

Alberta Council on Aging Edmonton Alta $86,807, Alberta Handicapped Community Edmonton Alta $53,461, Broughton Island Coffee Shop Broughton Island NWT $145,622, Calgary Native Friendship Society Calgary Alta $66,730, Central Alberta Community Residence Red Deer Alta $249,925, COPE Communications Training Program Inuvik NWT $93,260, Duggan Groupwork Association Project Edmonton Alta $273,645, Employment Development Service Edmonton Alta $161,679, Fox Creek Development Assoc Hinton Alta $50,527, Frog Lake Tribal Administration Frog Lake Alta $192,568, Grande Prairie Friendship Center Grande Prairie Alta $80,508, John Howard Society of Alberta Edmonton Alta $57,064, Kitikmeat Printing Training Cambridge Bay NWT $94,219, Lac La Biche and District Assoc Plamondon Alta $75,298, Lesser Slave Lake Indian Region Slave Lake Alta $163,677, Mountainview Assoc for Mentally Handicapped Olds Alta $79,521, Nanatsiakmiut Training Program Frobisher Bay NWT $122,059, Native Communications Training Program Yellowknife NWT $97,067, Native Women Pre-employment Training Edmonton Alta $208,141, Nogha Enterprises Training Program Ft Simpson NWT $62,114, OSP Placement Service Edmonton Alta $207,671, Pangnirtung Cultural Inclusion Program Pangnirtung NWT $70,321, Pangnirtung Sewing Centre Pangnirtung NWT $67,005, Peace River & District for People Peace River Alta $172,091, Phoenix Training and Development Edmonton Alta $349,926, Pre-employment & Employer Trades Program Inuvik NWT $99,105, Pre-employment & Employer Trades Program Yellowknife NWT $120,161, Settlement Soonigan Corp Edmonton Alta $409,084, Slave Lake Native Friendship Corp Slave Lake Alta $133,602, St Basil Education Experience Edmonton Alta $196,732, St Paul and District Assoc for Mentally Retarded St Paul Alta $151,438, Suncor Incorporated Fort McMurray Alta $74,097, Syncrude Canada Ltd Fort McMurray Alta $57,492, University of Alberta Edmonton Alta $115,086, University of Calgary Calgary Alta $100,385, The Order of St Barnabas Edmonton Alta $211,270, Wilderness Rehabilitation Training Program Yellowknife NWT $50,877, Wildwood Contracting Calgary Alta $200,710;

British Columbia/Yukon Territory Region—

Chihalis Indian Band Harrison Mills BC $122,476, Coast Transitional Employment Vancouver BC $77,934, College of New Caledonia Prince George BC $56,939, Community Alternatives Society Vancouver BC $103,737, Contact Women's Group Society Williams Lake BC $53,583, Delta Youth Employment Diversion Delta BC $79,714, Corporation of the Township of Richmond Richmond BC $61,172, Doh Day De Claa Indian Band Prince George BC $68,360, Elizabeth Fry Society Vancouver BC $61,975, Greater Vancouver Regional District Vancouver BC $50,802, Han Fish Processing Plant Dawson City YT $60,677, Hartley Bay Band Council Hartley Bay BC $52,646, Indian Arts and Craft Co-op Ltd Whitehorse YT $230,504, Indian Training and Research Institute Vancouver BC $102,553, Interior Native Alcohol Armstrong BC $106,261, Iskut Band Council Iskut BC $90,775, Jack Sprouts Society Penticton BC $131,566, John Howard Society Victoria BC $99,012, Kamloops Trades Training Kamloops BC $135,498, Kermode Friendship Society Terrace BC $80,797, Kitasoo Band Council Klemtu BC $100,083, Malaspina College Nanaimo BC $73,934, Mission Indian Friendship Mission BC $179,728, Nanaimo Indian Band Council Nanaimo BC $163,559, Nimpkish Indian Band Council Alert Bay BC $119,928, Northern Native Broadcasting (Yukon) Whitehorse YT $165,386, Nuu Chah Nulth Tribal Council Port Alberni BC $103,632, Oweekeno Band Council Rivers Inlet BC $57,516, Pearson Society Vancouver BC $125,611, Port Alberni Women's Resource Port Alberni BC $119,115, Prince George Association for Individuals with Mental Handicaps Prince George BC $217,140, Powell River Green Growers Powell River BC $138,998, Skaloaw Development Society Salmon Arm BC $58,610, Spallumcheen Indian Coop Enderby BC $50,674, Squamish Indian Band Squamish BC $133,327, Sumas Clay Products Ltd Abbotsford BC $146,163, Surrey Parks and Recreation Surrey BC $50,473, The Franklin Project Vancouver BC $119,980, The West Kootenay Women's Crescent Valley BC $181,650, Tobacco Plains Indian Band Grasmere BC $51,894, University of Victoria Victoria BC $132,808, Victoria Society for Recreation Handicapped Victoria BC $54,114, White Rock Coordinating White Rock BC $289,976, Wyndings Development Co Ltd Prince George BC $149,827, Youth Enrichment Society Prince George BC $76,846.

Payments to municipal and other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purpose of providing employment to unemployed workers and contributing to the betterment of the community $623,870,724:

Newfoundland Region—

All Saints Anglical Church Foxtrap $59,540, Assoc for the Mentally Retarded Corner Brook $61,815, Assoc for the Mentally Retarded St John's $94,039, Athletic Assoc Little Bay $50,700, Atlantic Fisheries Ltd South Dildo $60,400, Avalon Development Corporation Avondale $69,761, Avalon Minor Hockey Assoc St John's $69,612, Barbara Griffin Ship Harbour $59,220, Basilica Parish Council St John's $90,260, Bay Arena Assoc Ltd Bay Roberts $95,239, Bay of Islands Reg Band Mount Moriah $79,080, Bell Island Development Assoc Bell Island $105,987, Blueberry Growers Assoc St John's $74,980, Bonavista Lion's Club Bonavista $55,013, Canada Bay Seafoods Ltd Roddickton $95,599, Canadian Sealers Assoc St John's $100,000, Central Development Assoc Main Brook $71,160, Central Development Assoc Parsons Pond $58,313, Centre for Inshore Fishery Seldom $156,552, Chamber of Commerce Botwood $58,356, Chapel's Cove Improvement Committee Chapel's Cove $61,082, Church Building Committee Branch $75,000, City of Corner Brook Corner Brook $98,537, College of Fisheries St John's $202,862, Community Council of Red Harbour Red Harbour $55,849, Community Development Committee Hillview $71,753, Committee Development of Peace Eastport $98,200, Community Improvement Committee Point of Bay $52,181, Community of Anchor Point Anchor Point $72,939, Community of Burlington Burlington $56,332, Community of Lark Harbour Lark Harbour $51,426, Community of Lord's Cove Lord's Cove $62,109, Community of Rushoon Rushoon $64,351, Community of St Brendan's St Brendan's $72,945, Community of Summerside Summerside $73,998, Community Stage Committee Brent's Cove $50,407, Community Steering Committee Corner Brook $77,817, Congregation of Christian Brothers St John's $77,475, Conher Development Assoc Hermitage $102,371, Co-op Society Ltd Lourdes $57,617, Co-op Society Ltd Seldom $96,388, Criminology & Corrections Assoc St John's $197,460, Daley Brother's Ltd St Joseph's $73,756, Department of Social Services St John's $388,000, Development Assoc Buchans $305,804, Development Assoc Cartwright $74,502, Development Assoc Castor River South $74,025, Development Assoc Eagle River Cartwright $112,782, Development Assoc Hare Bay $329,636, Development Assoc Jerseyside Placentia $378,568, Development Assoc Ladle Cove $50,489, Development Assoc Lamaline $108,152, Development Assoc Lewisporte $323,026, Development Assoc Main Brook $233,204, Development Assoc Mount Moriah $72,704, Development Assoc Musgravetown $62,214, Development Assoc Newville $1,213,833, Development Assoc North Shore Corner Brook $299,640, Development Assoc Placentia $61,968, Development Assoc Port aux Basques $174,489, Development Assoc Rushoon $107,531, Development Assoc Seldom Fogo $71,238, Development Assoc Shoal Harbour $149,434, Development Assoc St Alban's $262,600, Development Assoc St Anthony $53,960, Development Assoc St Bride's $114,234, Development Assoc St Lunaire $77,224, Development Assoc St Mary's $71,703, Development Assoc Summerville $78,379, Development Assoc Trayton $111,862, Development Assoc Trepassey $113,111, Development Assoc York Harbour $111,349, Development Committee Flower's Cove $78,953, Development Committee Hawke's Bay $97,789, Development Committee Heart's Desire $75,505,

EMPLOYMENT AND IMMIGRATION—*Continued*

Development Committee Herring Neck $59,472, Development Committee Plum Point $84,000, Development Committee Trouty $53,037, Economic Development Assoc Baie Verte $146,699, Economic Development Assoc Coachman's Cove $67,023, Economic Development Assoc Fleur de Lys $53,567, Economic Development Assoc Port au Port $191,333, Economic Development Assoc Springdale $178,923, Economic Development Committee Bel Island $57,570, Economic Development Committee Middle Arm $66,133, Economic Development Committee Roddickton $186,706, ERCO Industries Ltd St John's $281,866, Fisheries Committee Cape Broyle $61,431, Fishermen's Assoc Carmanville $53,002, Fishermen's Board Moore's Cove $95,993, Fishermen's Committee Admiral's Cove $77,689, Fishermen's Committee Arnold's Cove $53,649, Fishermen's Committee Beaumont $121,239, Fishermen's Committee Brigus $117,151, Fishermen's Committee Burgeo $50,170, Fishermen's Committee Burin $262,134, Fishermen's Committee Cannings Cove $117,110, Fishermen's Committee Carbonear $122,033, Fishermen's Committee Colliers $56,311, Fishermen's Committee Cottrell's Cove $66,890, Fishermen's Committee Durrell $61,740, Fishermen's Committee Flowers Cove $129,659, Fishermen's Committee Criquet $62,181, Fishermen's Committee Happy Valley $64,026, Fishermen's Committee Holyrood $144,989, Fishermen's Committee Lawn $71,389, Fishermen's Committee Leading Tickle $88,968, Fishermen's Committee Musgrave Harbour $65,343, Fishermen's Committee Old Shop $53,398, Fishermen's Committee Petty Harbour $111,615, Fishermen's Committee Point May $87,389, Fishermen's Committee Port au Port $68,630, Fishermen's Committee Portugal Cove $62,031, Fishermen's Committee Princeton $55,535, Fishermen's Committee Raleigh $79,997, Fishermen's Committee Sandy Cove $98,923, Fishermen's Committee Savage Cove $97,525, Fishermen's Committee Ship Cove $55,678, Fishermen's Committee Southern Harbour $123,025, Fishermen's Committee St Joseph's $68,705, Fishermen's Committee St Lawrence $197,400, Fishermen's Committee Stock Cove $73,282, Fishermen's Committee St Phillip's $62,599, Fishermen's Committee Sunnyside $53,852, Fishermen's Committee Torbay $102,355, Fishermen's Committee Trout River $64,351, Fishermen's Improvement Committee Conception Harbour $63,490, Fishermen's Wharf Committee Southern Harbour $57,946, Fogo Island Co-operative Society Seldom $99,144, Gateway Assoc for Transportation Port aux Basques $73,881, Hopeall Women's Committee Hopeall $80,332, Improvement Committee Branch $94,171, Improvement Committee Harbour Main $50,782, Industrial Development Commission Stephenville $81,277, Kinsmen Club of Marystown Marystown $61,370, Lions Club of Bishops Falls Bishops Falls $150,000, Lions Club of Gander Gander $103,592, Local Development Assoc Long Harbour $102,354, Local Development Assoc Norman's Cove $153,577, Local Development Assoc Thornlea $68,221, Local Development Committee Grand le Pierre $72,051, Local Rural Development Committee Fairhaven $66,478, Local Service Committee Marystown $58,019, Local Services District McCullum $98,430, Local Services District Williams Harbour $58,170, Local Service District Committee Newville $64,595, Local Service District of Markham Whitbourne $50,717, Local 1252 NFFAW Union Grand Bank $117,123, Melville Youth Committee Happy Valley $51,596, Mundy Pond Athletic Assoc St John's $74,163, Native Band Council Flat Bay St George's $65,697, New Loon Bay Camp Committee Loon Bay $55,149, Nfld Independent Film Makers St John's $98,663, Public Library Board Clarenville $127,903, Port Au Port Economic Development Port au Port $99,401, Producer's Co-operative Society Red Bay $62,242, Public Golf Assoc St John's $119,276, Recreation Assoc Harcourt $61,044, Regional Development Assoc Bellevue $52,272, Regional Development Assoc Ferryland $190,730, Regional Development Assoc Hillview $196,478, Regional Development Assoc Port Union $118,123, Regional Development Assoc St Bride's $72,788, Regional Development Assoc St Joseph's $69, 240, Regional Development Assoc Whiteway $313,828, Regional Liaison Committee Glovertown $85,388, Regional Water Supply Board Exploits Grand Falls $63,556, Resource Centre for the Arts St John's $78,353, Rod & Gun Club Gander $51,023, Rod & Gun Club Upper Humber Deer Lake $82,161, Rose Blanche Kinsmen Rose Blanche $89,250, Rural Development Committee Bunyan's Cove $52,722, Samuel Blake Straitsview $70,366, Select Vestry Parish of St Mary's St John's $51,818, Senior Citizen's Club Terrenceville $64,155, Society of United Fishermen Dildo $58,500, Southwest Arm Development Assoc Hillview $62,211, Straits Development Assoc Shoal Cove East $72,841, St Stephen's Parish Stephenville $95,568, Terra Nova National Park Glovertown $70,407, The Community of Irishtown Corner Brook $94,259, The HUB Physically Handicapped St John's $53,106, The Rotary Club Gander $71,926, Town of Badger Badger $137,301, Town of Bay Roberts Bay Roberts $52,740, Town of Wabana Bell Island $138,850, Town of Bishops Falls Bishops Falls $142,321, Town of Musgravetown Bonavista Bay $57,921, Town of Botwood $139,897, Town of Buchans Buchans $373,867, Town of Carbonear Carbonear $65,781, Town of Centreville Centreville $95,824, Town of Channel Port aux Basques Channel $289,398, Town of Cottlesville Cottlesville $60,450, Town of Deer Lake Deer Lake $60,406, Town of Dunville Dunville $162,247, Town of Fortune Fortune $161,817, Town of Freshwater Freshwater $84,843, Town of Gambo Gambo $63,098, Town of Gander Gander $412,686, Town of Glovertown Glovertown $51,460, Town of Grand Falls Grand Falls $82,146, Town of Harbour Breton Harbour Breton $51,438, Town of Hare Bay Hare Bay $87,110, Town of LaScie LaScie $136,708, Town of Lewisporte Lewisporte $74,570, Town of Conception Bay South Manuels $110,899, Town of Marystown Marystown $117,247, Town of Musgrave Harbour Musgrave Harbour $112,500, Town of Norman's Cove Norman's Cove $81,794, Town of Norris Arm Norris Arm $114,738, Town of Northwest River Nortwest River $54,319, Town of Pasadena Pasadena $153,905, Town of Placentia Placentia $106,742, Town of Port au Choix Port au Choix $74,424, Town of Port Saunders Port Saunders $100,000, Town of Rose Blanche Rose Blanche $90,675, Town of Spaniards Bay Spaniards Bay $116,936, Town of Springdale Springdale $62,381, Town of St Alban's St Alban's $76,375, Town of St Anthony St Anthony $201,609, Town of Kippens Stephenville $78,819, Town of Stephenville Crossing Stephenville Crossing $123,474, Town of St George's St George's $99,450, Town of St Lunaire St Lunaire $106,604, Town of Triton Triton $156,903, Town of Windsor Windsor $304,047, Volunteer Fire Department Bay de Verde $59,871, Wilfred Casey St John's $89,460, Waste Disposal Committee Sandy Cove $66,853, Water Supply and Sewage Disposal Herring Neck $64,595, Water Supply and Sewage Disposal Whales Gulch $64,594;

Nova Scotia Region—

Acadia University Wolfville $57,150, Afton Band Council Afton $84,886, Annapolis Royal Development Commission Annapolis Royal $58,214, Beehive Association Incorportated Aylesford $114,043, Cantley Village Recreation Assoc Coxheath $63,265, Cape Breton Development Corporation Sydney $246,901, Cape Breton Federation of Agriculture Bras d'Or $137,700, Cape Breton Regional Housing Authority Sydney $199,237, Cape Breton University College Sydney $185,738, Carmen United Church per T Kay and A MacKay Sydney Mines $51,798, Citizen's Service League Glace Bay $63,584, City of Dartmouth Dartmouth $69,444, City of Halifax Halifax $228,055, City of Sydney Sydney $92,435, Coalition for Development Halifax $149,124, Commissioners of the Fire Department of the District of Guysborough Guysborough $66,592, Community Employment Strategy Assoc Guysborough $76,545, Conseil Paroissial de Saint Bernard par F Doucet et Y Dionne Digby $64,240, Discover Shelburne County Assoc Shelburne $56,228, District # 1 Community Centre Firehall Planning Committee Lunenburg $90,894, District # 2 Recreation Assoc per G McNeil and W Unsworth Westmount $77,037, District # 8 Recreation per R W Skinner and N MacIsaac Westmount $65,310, D Chaddock Halifax $74,370, East Preston Lions Club Dartmouth $222,073, East Preston Recreation Assoc East Preston $58,989, Englishtown Community Development Assoc Englishtown $67,711, Eskasoni Band Council Eskasoni $192,627, Fortress of Louisbourg Louisbourg $52,586, George's River Community Volunteer Fire Department Bras d'Or $88,603, Glace Bay Development Glace Bay $60,082, Good People Sea and Shore Services North Sydney $100,009, Guysborough Lion's Clulb Guysborough $54,936, Halifax

EMPLOYMENT AND IMMIGRATION—*Continued*

County Industrial Commission Halifax $401,099, Hampton Harbour Development Hampton $58,702, Holy Rosary Parish Sydney $54,362, Human Resource Development Assoc Halifax $249,382, Inverness Playground and Recreation Assoc Inverness $60,983, Iona Volunteer Fire Department Iona $53,952, Italian Community Organization Dominion $67,579, Kings Regional Health and Rehabilitation Centre Waterville $193,441, Kinsmen Club of Sydney Sydney $62,247, La Societe Saint Pierre Cheticamp $88,953, Lincolnville Community Development Assoc per E Reddick and W Desmond Lincolnville $80,274, L Lamont Halifax $72,521, Louisbourg Harbourfront Park Ltd Louisbourg $124,004, Maritime Native Sprouts Shubenacadie $59,022, Membertou Band Council Sydney $193,003, Metropolitan Immigrant Settlement Halifax $51,480, Mikmaki Development Corporation Truro $73,505, Millbrook Band Council Truro $52,824, Miners Memorial Society New Waterford $151,110, Mira Pasture Co-op Sydney $86,745, Municipality of the County of Cape Breton Sydney $467,690, Municipality of the County of Halifax Armdale $82,659, Municipality of the County of Inverness Port Hood $120,104, New Dawn Enterprises Ltd Sydney $263,309, New Waterford and District Senior Citizens New Waterford $56,625, New Waterford Parks and Recreation New Waterford $51,456, North Eastern Christmas Tree Assoc Antigonish $75,444, North Sydney Community Forum Society North Sydney $56,063, North Sydney Inshore Fishermen's Group Sydney Mines $59,360, North Sydney Playgrounds and Recreation North Sydney $66,185, Northside Victoria District School Board Sydney Mines $72,844, Northumberland East Agriculture Assoc Antigonish $91,390, Nova Scotia Provincial Exhibition Truro $106,854, Our Lady of Lebanon Parish Halifax $62,810, Pictou County District School Board Pictou $206,985, Pictou County Supportive Industries Stellarton $77,202, Property Committee Saint Bartholomew's Church Louisbourg $95,399, Rape Crisis Centre Halifax $61,674, Real Opportunities for Prisoner Employment Assoc Bedford $139,500, Regional Residential Services Society Halifax $54,881, Richmond Development Corporation Louisdale $60,867, Riverview Y's Men's Club Coxheath $60,270, Sackville Chamber of Commerce Lower Sackville $358,057, Saint Michael's Church Wedgeport $57,560, Sheet Harbour Board of Trade Sheet Harbour $88,896, Shenco Industries Halifax $111,550, Springhill Firemen's Assoc Springhill $108,883, Sydney Bicentenial Committee Sydney $68,770, Sydney Mines Sportsmen Club Sydney Mines $54,089, Sydney Steel Corporation Sydney $227,816, Sydney Water Commission Sydney $206,676, Technical University of Nova Scotia Halifax $116,727, Theresa Belliveau Dartmouth $50,742, Town of Amherst Amherst $80,281, Town of Antigonish Antigonish $212,342, Town of Bedford Bedford $82,015, Town of Bridgetown Bridgetown $106,026, Town of Glace Bay Glace Bay $1,389,419, Town of Kentville Kentville $104,258, Town of Middletown Middleton $150,323, Town of Mulgrave Mulgrave $80,799, Town of New Glasgow New Glasgow $192,894, Town of North Sydney North Sydney $108,188, Town of Oxford Oxford $81,228, Town of Parrsboro Parrsboro $70,544, Town of Port Hawkesbury Port Hawkesbury $67,900, Town of Sydney Mines Sydney Mines $147,788, Town of Trenton Trenton $199,712, Union of Nova Scotia Indians Sydney $114,110, Veterans of Canada Bras d'Or $55,995, Volunteer Bureau/Help Line Halifax $61,674, Wagmatcook Band Council Baddeck $109,606, Wa-Su-Wek Ltd Liverpool $109,208, West Hants Community Hall Commission Windsor $125,314, Westville Curling Club Westville $59,467, Weymouth Falls Community Council Digby $73,408, Willing Workers Ltd Yarmouth $152,858, Windsor Business Improvement Windsor $53,600, Workers Compensation Board Halifax $473,134;

New Brunswick Region—

Adel Kent Leda Buctouche $147,891, Amis du 3e Age de Buctouche Buctouche $78,033, Assoc Arena Stella Maris Inc Sheila $80,582, Big Cove Band Council Big Cove $208,368, Blackville Recreation Council Blackville $69,091, Board of School Trustee Dalhousie $51,935, Burnt Church Indian Band Lagaceville $130,464, Campbellton Senior Citizens Housing Inc Campbellton $111,442, Canadian Forces Base Gagetown Oromocto $108,849, Canadian Railroad Historic Assoc Division Inc Saint John $106,321, Central Miramichi Historical Society Doaktown $127,076, Centre Aquatique de Bathurst Inc Bathurst $87,722, Chatham Business Development Chatham $111,084, Chatham Head Oldtimers Assoc Chatham Head $217,544, Chatham Volunteer Fire Dept Chatham $144,289, Chevaliers de Colomb Conseil # 6431 Saint Jacques Saint Jacques $95,713, City of Bathurst Bathurst $397,197, City of Campbellton Campbellton $260,562, City of Fredericton Fredericton $124,413, City of Moncton Moncton $52,556, City of Saint John Saint John $65,547, Club d'Age d'Or St Jacques Coop Ltée Saint Jacques $79,751, Club Pokemouche Inc Pokemouche $73,054, Comité Paroissial de St Raphael St Raphael $54,502, Comité Planification Agricole Restigouche Sud St Quentin $52,800, Connors Brothers Blacks Harbour $60,599, Conseil des Loisirs de Bertrand Inc Bertrand $81,104, Conseil Pastoral St Jean Baptiste St Jean Baptiste $63,975, Conseil Recreatif de Cocagne Inc Sheila $83,196, Conseil Scolaire District #33 Edmundston $81,310, Cooperative Agricole de Kent Nord Ltée St Louis de Kent $125,000, Crabbe Mountain Winter Park Ltd Millville $69,659, District Scolaire #13 Shediac $54,565, Downtown City Housing Inc Moncton $100,000, Forest Hill Rehabilitation Centre Fredericton $53,772, Foyer Saint Joseph de St Basile Inc Saint Basile $60,108, Fundy Guild Inc Alma $117,181, Glooscap Crafts Co-operative Dalhousie $66,047, Grand Falls Tourist Commission Grand Falls $54,460, Hotel Dieu de St Joseph St Basile $73,125, Huntsman Marine Laboratory St Andrews $66,262, Initiatives et Developpement Grande Anse Inc Grande Anse $57,844, Institut de Memramcook Saint Joseph $81,265, John Howard Society Moncton $110,206, Knights of Columbus Council Atholville $59,602, Knights of Columbus Saint John $140,300, L'Assoc des Scouts et Guides Robichaud $55,579, La Communaute Chretienne Sainte Marguerite Bourgeois St Leolin $114,202, La Legion Canadienne Ortona 42 Shippagan $57,744, La Legion Royale Canadienne Pointe Verte $103,986, La Société d'Habitation de Rogersville Inc Rogersville $83,917, Lakeland Industries CAMR McAdam $64,057, Le Club d'Age d'Or Amitie Inc Edmundston $57,264 Le Club d'Age d'Or de Dieppe Inc Dieppe $62,075, Le Comité d'Arena Baie Ste Anne Inc Baie Ste Anne $51,992, Le Conseil Paroissial de la Paroisse Notre Dame de la Salette de Sheila Sheila $54,902, Le Port de Plaisance de Bas Caraquet Bas Caraquet $68,293, Legion Royale Canadienne #93 Pointe Verte $57,330, Les Producteurs d'Arbres de Noël Kouchibouguac $70,000, Les Residences de Richibucto Richibucto $57,164, Les Residences St Ignace Inc St Ignace $60,095, Madawaska Forest Products Marketing Board Edmundston $119,760, Maga Rebuilding Charlo $104,191, McAdam Tourism Development Inc McAdam $373,893, Miramichi Physically Disabled Chatham $50,372, Miramichi Salmon Assoc Fredericton $137,314, Moncton Community Residences Moncton $60,637, Moncton Kinsmen Health Clinic Moncton $69,199, Most Pure Heart of Mary Parish Chatham $87,750, Municipalité de Paquetville Paquetville $156,541, Municipalité de Rivière Verte Rivière Verte $91,202, Municipalité de Saint Andre Saint Andre $55,303, Musée de Kent Inc Buctouche $84,166, Nash Creek Recreation & Cultural Assoc Inc Nash Creek $51,456, NB Action Group for Homeowner's with UFFI Inc Riverview $1,258,400, NB Assoc of Metis & Non Status Indians Inc Fredericton $145,793, New Lease Inc Saint John $124,494, Nipisiquit Salmon Assoc Bathurst $62,292, Northumberland Co Woodlot & Pulp Producers Assoc Newcastle $138,182, Plaster Rock Recreation Commission Inc Plaster Rock $54,988, Province of New Brunswick Fredericton $411,017, Regroupement des Pecheurs de Petit Rocher Petit Rocher $74,946, Restigouche County Club Campbellton $153,864, Richibucto Fishermen Committee Richibucto $63,280, Rotary Club of Newcastle Newcastle $79,373, Royal Canadian Legion Branch 17 Dalhousie $67,992, S E N B Forest Products Marketing Board Shediac $118,806, Saint John 1985 Canada Summer Games Society Inc Saint John $486,798, Saint John Bicentennial Inc Saint John $58,776, Saint John Heritage Trust Saint John $170,300, Saint Joseph's Hospital Saint John $136,651, Scout et Guide Francophone de Bathurst Inc Bathurst $53,177, Service de Protection Contre les Incendies Val d'Amours $87,162, Service des Loisirs Ville de Tracadie Tracadie $55,890, Service Local du Haut Rivière du Portage Haut Rivière du Portage $76,170, Tabernacle United Baptist Church Saint John $60,060, Tele Acadie Inc Bathurst $74,763, The

EMPLOYMENT AND IMMIGRATION—*Continued*

City of Moncton Community Services Dept Moncton $81,019, The Miramichi Historical Society Inc Newcastle $68,558, The New Brunswick Division of the Canadian Railroad Historical Assoc Inc Hillsborough $178,874, The Roman Catholic Bishop of Saint John Saint John $399,100, The Small Craft Aquatic Centre of Fredericton Fredericton $52,012, The Southern NB Forest Products Marketing Board Sussex $79,178, The University of New Brunswick Fredericton $88,252, Tobique Band Council Perth Andover $195,806, Town of Chatham Chatham $103,806, Town of Dalhousie Dalhousie $159,415, Town of Oromocto Oromocto $59,000, Town of Riverview Riverview $167,370, Town of Sackville Sackville $53,951, Town of Sussex Sussex $67,690, Town of St Stephen St Stephen $124,040, United Maritime Fishermen Co-op Moncton $57,855, Villa Providence Cité d'Age d'Or Inc Shediac $54,644, Villa St Joseph Inc Tracadie $59,800, Village de Bas Caraquet Bas Caraquet $62,855, Village de Beresford Beresford $69,144, Village de Petit Rocher Petit Rocher $238,620, Village de Pointe Verte Pointe Verte $50,833, Village de Saint Basile Saint Basile $71,367, Village de Saint Joseph Saint Joseph $69,884, Village de Sheila Sheila $113,985, Village of Blackville Blackville $84,872, Village of Fairvale Rothesay $56,029, Village of Jacquet River Jacquet River $78,841, Village of Loggieville Loggieville $51;652, Village of McAdam McAdam $239,903, Village of Minto Minto $53,815, Village of Nelson Miramichi Nelson Miramichi $82,356, Village of Port Elgin Port Elgin $120,772, Village of Rexton Inc Rexton $83,172, Village of Richibucto Richibucto $101,809, Village of St Martins St Martins $54,718, Ville d'Edmundston Edmundston $233,333, Ville de Caraquet Caraquet $135,690, Ville de Lameque Lameque $113,971, Ville de Shippagan Shippagan $62,728, Ville de Tracadie Tracadie $181,813, York Sunbury Charlotte Forest Products Fredericton $196,618;

Prince Edward Island Region—

Alberton Duplex Project Alberton $100,404, Cardigan Legion Project Cardigan $79,431, Développement du Village Pioneer Acadien Cape Egmont $221,397, Georgetown Lions Community Hall Georgetown $143,103, Georgetown Need Program Georgetown $60,474, Goose River Blue Berry Development St Peters $52,873, Kings Playhouse Reconstruction Georgetown $165,790, Pownal Rink Improvement Pownal $51,805, Shellfish Enhancement Kensington $57,242, Souris Curling Club Souris $73,431, Summerside Golf Club Summerside $102,368, Town of Summerside Summerside $50,465, Tyne Valley Cotton Recreation Development Tyne Valley $89,963, West Prince Lighthouse O'Leary $59,487, Workers Compensation Board Charlottetown $388,690;

Quebec Region—

126199 Canada Inc St Stanislas $85,177, 95728 Canada Ltée Hull $171,603, Action Travail Région de Matane Matane $67,634, Aéroclub de la Chaudière Inc St Frederic Beauce $109,265, Agri T E L Inc Beauport $62,803, Aide Admin J G H P Hull $217,499, Air Caravane (Quebec) Inc Rawdon $51,554, Amicale Sacre Cœur de Maniwaki Maniwaki $57,094, Andre Roy St Michel Des Saints $63,148, Assoc Benevole de Pointe Aux Trembles Montreal $88,387, Assoc Canadienne des Etudes Prospectives Montreal $61,371, Assoc Chasse & Peche Assita Quebec $67,712, Assoc Chasse & Peche de Forestville Forestville $56,513, Assoc Chasse & Peche de Madeleine Gaspe $52,666, Assoc Chasse & Peche de Maniwaki Maniwaki $60,000, Assoc Chasse & Peche de Normandie Ferme Neuve $58,822, Assoc Chasse & Peche de Ste Anne de Portneuf Riviere Portneuf $81,199, Assoc Chasse & Peche du Bas Saguenay Petit Saguenay $51,836, Assoc Chasse & Peche Tourelle Enr St Joachim de Tourelle $52,608, Assoc Cooperative d'Economie Familiale de Victoriaville Victoriaville $59,822, Assoc Cooperative Economie Familiale de Longueuil Longueuil $260,210, Assoc Cooperative Economie Familiale de l'Outaouais Hull $59,150, Assoc Cooperative Economie Familiale de Ste Therese Ste Therese $97,721, Assoc Culturelle et Touristique des Cantons Eastman $52,701, Assoc de la Reserve Pontiac Inc Gracefield $65,687, Assoc de Partage Autour de la Table Inc Drummondville $51,187, Assoc des Abonnes au cable du Quebec St Leonard $113,307, Assoc des Aveugles de la Rive Sud Longueuil $77,383, Assoc des deficients mentaux des Laurentides Ste Agathe des Monts $60,272, Assoc des Femmes Collaboratrices de leur Maris dans une Entreprise St Lambert $100,772, Assoc des gens d'affaires Ste Therese $88,083, Assoc des Loisirs de St Fidele St Fidele $76,469, Assoc des Marius Vallee L'Islet sur Mer $161,586, Assoc des Paraplegiques du Quebec Montreal $110,524, Assoc des Pecheurs Tete a la Baleine Tete a la Baleine $117,129, Assoc des Radiodiffuseurs Communautaires du Quebec Montreal $822,344, Assoc des Sports & Loisirs de Ste Marguerite Marie Mistassini $51,515, Assoc du Developpement Touristique Riviere Rouge Ottawa Ont $232,200, Assoc Epervier de La Tuque La Tuque $51,670, Assoc Feminine D'Entraide Mascouche $79,506, Assoc Hockey Mineur Val Belair Val Belair $52,389, Assoc Les Castillons Inc Godbout $75,934, Assoc Loisirs et Recreations de Vassan Vassan $54,679, Assoc pecheurs cotiers Riviere au Renard Riviere au Renard $50,849, Assoc Recreative de Litchfield Campbell's Bay $58,709, Assoc Recreative residents du Secteur Valin Chicoutimi Nord $61,925, Assoc Solidarite d'Argenteuil Inc Lachute $73,534, Assoc Sportive Batiscan Nelson St Raymond $52,349, Assoc Sportive Chasse & Peche Toulaskouata Inc Auclair $52,857, Assoc sportive et culturelle St Eustache St Eustache $63,801, Assoc Touristique de l'Outaouais Hull $82,204, Assoc Touristique du Lac Beauport Lac Beauport $148,493, Assoc Touristique Regional Manicouagan Hauterive $64,908, Assoc Touristique Regionale Manicouagan Hauterive Cte Saguenay $93,551, Assoc Touristique Richelieu Rive Sud Inc Chambly $63,418, Assoc Coop des Proprietaires des chevaux de course de la Piste Pre Vert Jonquiere $91,968, Assoc de Parents de l'Enfance en difficulte de la Rive Sud Montreal Ltee Longueuil $63,314, Assoc Provincial des Constructeurs d'Habitations du Que (APHQ) Region du Que Inc Ste Foy $67,362, Axe Neo 7 Hull $73,787, Barriere de la Band Michel Thusky Parc de la Verendrye $73,838, Base de Plein Air Les Goelands Port Cartier $146,330, Richard Beaulieu Levis $133,429, Bibliotheque Centrale de Prets des Laurentides Inc Ste Agathe des Monts $71,637, Biograin Montmagny $99,993, Bleutiere Cooperative de Riviere Portneuf Riviere Portneuf $70,090, Bleutiere Cooperative des Bergeronnes Grandes Bergeronnes $56,192, Blondin Michel Montreal $414,969, Bombardier Inc La Pocatiere $107,169, Bombardier Inc Secteur Vehicules Utilitaires et Recreatifs Valcourt $581,067, Bombardier Inc (Division des Transports) La Pocatiere $114,809, Bonne Esperance Fisherman's Assoc St Paul's River $52,949, Boucher Paul Andre Montreal $53,750, Bourse de Montreal Montreal $113,851, Michel Brasseur Longueuil $248,612, Brigitte Gosselin Montreal $59,553, Daniel Brinck Saint Laurent $91,309, Real Broulx Contrecœur $211,479, Cabaro Inc Montreal $65,621, Caisse Populaire des Laurentides Charlesbourg $68,680, Caisse Populaire Desjardins de l'Annonciation l'Annonciation $91,930, Caisse Populaire Desjardins de St Faustin St Faustin $54,473, Caisse Populaire Lac St Charles Lac St Charles $64,081, Caisse Populaire Ste Cecile Trois Rivieres $66,603, Caisse Populaire St François Xavier Grande Vallee $81,031, Caisse Populaire St Jerome St Jerome $98,780, Camions a Incendies Pierreville Inc St François du Lac $73,400, Camping Jonquiere Jonquiere $144,568, Carey Canada Inc East Broughton $55,590, Carnaval de Quebec Inc Quebec $51,026, Carrefour Des Pitchou Montreal $51,326, Carrefour d'Entraide et Benevolat de Richelieu Inc Sorel $63,359, Carrefour Latino Americain Montreal $137,647, Celine Laperriere Vaudreuil $58,448, Centrale des Syndicats Democratiques Montreal $310,646, Centre Benevole de Mieux Etre de Jonquiere Jonquiere $62,880, Centre Cooperatif de Loisirs et de Sports de Mont Original Ste Germaine du Lac Etchemin $178,776, Centre de Benevolat de la Region de Shawinigan Shawinigan Sud $74,127, Centre de Benevolat de Laval Inc Laval $303,733, Centre de Benevolat de St Hyacinthe St Hyacinthe $53,566, Centre de Benevolat d'Acton Vale Acton Vale $79,370, Centre des Benevoles Roberval Inc Roberval $60,277, Centre des Dirigeants d'Entreprise Montreal $54,509, Centre des loisirs de Cabano Cabano Cte Temiscouata $113,955, Centre des Loisirs de Ville St Joseph Inc St Joseph $103,789, Centre des Loisirs Mont Plaisant de Roverval Ltee Roberval $221,740, Centre des Loisirs St Sacrement Inc Quebec $50,866, Centre d'aide Hispano Americain Montreal $137,541, Centre

EMPLOYMENT AND IMMIGRATION—*Continued*

d'Expedition et de Plein Air Laurentien (Cepal) Jonquiere $51,483, Centre d'Hebergement Ste Anne Inc St Cuthbert $84,495, Centre d'Information Communautaire et de Depannage Ste Marie (CICD) Montreal $52,299, Centre Educatif Communautaire Rene Goupil Montreal $50,471, Centre Hippique de St Eustache Inc St Eustache $89,317, Centre Hortipel Mont Laurier Inc Mont Laurier $50,450, Centre Local des Services Commutaires de Granby Granby $79,949, Centre Local des Services Communautaires de St Andre St Andre Avellin $57,060, Centre Local des Services Communautaires Des Chutes Mistassini $193,272, Centre Loisirs St Narcisse de Champlain Inc St Narcisse $68,073, Centre Obalski In Chibougamau $59,240, Centre Plein Air Familial de St Damase Inc St Damase de Matane $53,357, Centre Recreatif Ste Brigitte d'Iberville Ste Brigitte $150,302, Centre Sportif Acti Vital Inc St Augustin $97,748, Chambre de Commerce de Charlesbourg Charlesbourg $67,255, Chambre de Commerce de Dolbeau Dolbeau $102,471, Chambre de Commerce de l'Amiante Inc Thetford Mines $72,300, Chambre de Commerce de Rimouski Rimouski $50,149, Chambre de Commerce de Riviere au Renard Riviere au Renard $69,234, Chambre de Commerce de Riviere du Loup Riviere du Loup $86,649, Chambre de Commerce de Shawinigan Shawinigan Sud $69,239, Chambre de Commerce de Ste Claire Ste Claire $125,745, Chambre de Commerce de St Felicien St Felicien $54,378, Chambre de Commerce de St Jovite St Jovite $50,584, Chambre de Commerce de St Lambert St Lambert $78,739, Chambre de Commerce de Ville de Laval Laval $301,753, Chambre de Commerce des Bois Francs Victoriaville $188,297, Chambre de Commerce du Cap de la Madeleine Cap de la Madeleine $174,345, Chambre de Commerce Duparquet Duparquet $65,276, Chambre de Commerce d'Acton Vale ActonVale $54,953, Chambre de Commerce et d'Industrie du Quebec Metropolitain Quebec $82,608, Chambre de Commerce Senior de St Raymond St Raymond $150,729, Chambre de Commerce de l'Industrie et de Tourisme Region des Laurentides L'Annonciation $349,281, Chevaliers de Colomb de Cap Chat Conseil 3765 Cap Chat $104,000, Chevaliers de Colomb de Notre Dame du Lac Conseil 5346 Notre Dame du Lac $362,694, Chevaliers de Colomb de St Amable Conseil 7019 St Amable $106,675, Chevaliers de Colomb du Lac St Charles Conseil 6867 Lac St Charles $58,432, Chevaliers de Colomb Paspebiac Paspebiac $50,797, Chevaliers de Colomb Rock Forest Rock Forest $69,751, Chevaliers de Colomb "Les Fregates" Conseil 6533 Cloridorme $74,798, Children's Creations Montreal $84,883, Ciment St Laurent Inc Mont Royal $111,576, Claude Marc Aurele Montreal $122,004, Claude Tremblay Luc Poitras Dorval $82,268, Clinique Psycho Sociale des Haitiens de Montreal Montreal $69,469, Club Autoneige Ook Pik de Sept Iles Inc Sept Iles $53,640, Club Bienvenue Inc Pierrefonds $58,032, Club de Curling de La Sarre Inc La Sarre $68,303, Club de Golf Val Neigette Inc Rimouski $76,272, Club de Golf de Vercheres Inc Vercheres $57,120. Club de Golf Lac St Jean Inc Alma $184,636, Club de Golf Quevillon Inc Lebel sur Quevillon $74,239, Club de Golf St Eustache St Eustache $54,169, Club de l'Age d'Or de La Sarre La Sarre $65,117, Club de Ski de Fond d'Alma Inc Alma $66,533, Club de Ski de Fond Rapido Sept Iles Inc Sept Iles $84,739, Club de Ski La Tuque (1978) Inc La Tuque $58,768, Club de Tir de Lac aux Sables Lac aux Sables $75,692, Club de Yacht de Matane Inc Matane $236,065, Club d'Age d'Or "Les Porteurs de Bonheur" Lac Cayamant $75,072, Club d'Aviation Par Air de Parent Inc Parent $131,625, Club Kim de La Sarre Inc La Sarre $64,643, Club Lions de Chibougamau Inc Chibougamau $51,010, Club Lions de Sept Iles Inc Sept Iles $78,534, Club Lions Quebec Les Saules Inc Quebec $50,257, Club Lions St Adolphe d'Howard Inc St Adolphe d'Howard $84,723, Club Nautique de l'Anse St Jean Inc Anse St Jean $111,299, Club Nautique de Sept Iles Inc Sept Iles $134,517, Club Nautique Jacques Cartier Gaspe $50,277, Club Nautique Riviere Portneuf Riviere Portneuf $64,353, Club Optimiste Beche Rock Island Stanstead $80,539, Club Optimiste Champlain Brossard Brossard $50,937, Club Optimiste de Larouche Larouche $55,733, Club Optimiste de Saint Antoine St Antoine $189,217, Club Optimiste de St Marc des Carrieres Inc St Marc des Carrieres $251,559, Club Optimiste d'Hebertville Station Inc Hebertville Station $78,504, Club Optimiste d'Omerville Quebec Omerville $59,036, Club Optimiste McMasterville Inc McMasterville $149,471, Club Optimiste Oka Inc Oka $108,811, Club Optimiste Shawinigan Sud Shawinigan Sud $76,418, Club Plein Air Les Albatros Inc Shawinigan Sud $62,798, Club Richelieu de Gracefield Gracefield $126,637, Club Richelieu Mont Joli Mont Joli $85,620, Club Richelieu Ste Therese de Blainville $71,711, Club Saguenay d'Arvida Inc Jonquiere $156,207, Club Sportif des Trois Villages Rock Island $58,355, Club Sportif Elaus de St Thomas Didyme St Thomas Didyme $71,471, Club Sportif Grande Coudee Inc St Martin $53,550, Club Sportif Mont Brunet Inc Ste Sabine $69,633, Coaticook FM Inc Coaticook $57,229, Codicem Shawinigan $59,823, College Moderne de Secretariat de Trois Rivieres (1977) Inc Trois Rivieres $56,170, Colonie de Vacances des Greves Montreal $91,937, Columbia Granit Inc Alma $51,229, Comite Action Chomage de Gaspe Pointe Jaune $63,375, Comite Coordination Loisirs Shawinigan Shawinigan $266,608, Comite C H A R M Inc Sherbrooke $52,220, Comite de citoyens de l'Anse au Griffon Anse au Griffon $115,534, Comite de citoyens de Ste Gertrude Ste Gertrude $190,681, Comite de Consultation et d'Amenagement du Quartier St Rock de Quebec Quebec $140,904, Comite de Developpement du Secteur Roberval Metropolitain Roberval $124,342, Comite de Developpement Economique de Petit Saguenay Petit Saguenay $70,746, Comite de Developpement Economique du Pontiac Inc Waltham $113,124, Comite de Developpement Economique Social de Grande Riviere Grande Riviere $126,730, Comite de Developpement Touristique de St Paul du Nord Inc St Paul du Nord $75,012, Comite de l'Arena St Gedeon St Gedeon $149,950, Comite des Citoyens de St Cyriak Inc Jonquiere $129,995, Comite des Fetes du 350e Anniversaire de la ville de Trois Rivieres Trois Rivieres $67,537, Comite des Loisirs de Notre Dame du Laus Notre Dame du Laus $89,280, Comite des Loisirs Tiberiade de Ste Veronique Inc Ste Veronique $63,872, Comite des retraites Pre retraites du comte de Huntington Godmanchester $56,816, Comite des Victimes de la MIUF de l'Est Montreal Inc Montreal $359,966, Comite des Victimes de la MIUF du Sud Ouest Valleyfield $121,485, Comite Developpement Economique Pontiac Inc Waltham $114,359, Comite Organisateur de la Finale des Jeux du Quebec a Dolbeau Inc Dolbeau $56,832, Comite organisateur des championnats sportifs quebecois a Rouyn Noranda Inc Noranda $51,888, Comite recreatif St Andre D'Argenteuil St Andre d'Argenteuil $71,155, Comite Regional des Organismes Prives de la Rive Sud Inc Longueuil $114,250, Comite Socio Culturel de l'Anse Pleureuse Gaspe Ouest $59,320, Commission de Sports et Loisirs du Lac Megantic Lac Megantic $62,064, Commission des Sports et Loisirs et des Fêtes Culturelles de Ste Flavie Inc Ste Flavie $58,920, Commission Economique Regionale de Drummondville Drummondville $149,692, Confederation des Syndicats Nationaux Montreal $464,364, Conseil de Developpement Economique de la Mitis Mont Joli $52,054, Conseil de la Zone Touristique Alma et Lac St Jean Inc Alma $143,370, Conseil de l'Age d'Or Region du Sud Ouest du Quebec Valleyfield $63,581, Conseil des Loisirs Region de Quebec Ste Foy $73,078, Conseil des Montagnais du Lac Pointe Bleue Roberval $78,565, Conseil des Montagnais Sept Iles Sept Iles $55,927, Conseil Economique de Beauce Ville St Georges $87,340, Conseil Economique de Rimouski Inc Rimouski $188,212, Conseil Economique d'Alma et Lac St Jean Alma $126,308, Conseil Economique Région de la Sarre Inc La Sarre $184,731, Conseil Regional des Loisirs Richelieu Yamaska Inc St Hyacinthe $74,762, Conseil regional developpement Lanaudiere Joliette $52,747, Conseil regional developpement Saguenay Lac St Jean Jonquiere $50,809, Conseils des Loisirs du Canton Delisle Delisle $62,662, Consolidated Textiles Inc Montmagny $89,090, Cooperative des Producteurs de Laine Mohair du Quebec St Antoine Abbe $53,099, Cooperative d'Alimentation Naturelle La Jarnigoine (Trois Rivieres) Trois Rivieres $116,965, Cooperative d'Alimentation Naturelle «L'Aubelle» St Andre Avellin St Andre Avellin $66,873, Cooperative d'Habitation Le Colombier de Pointe aux Trembles Montreal $94,122, Cooperative Forestiere des Hautes Laurentides Mont Laurier $59,450, Cooperative Forestiere Senneterre Senneterre $89,830, A J Cormier (Major) Montreal $309,860, Corporation Baronet Ltée Ste Marie de Beauce $85,755, Corporation Centre Initiation a l'Histoire des Goelettes du St Laurent St Louis Iles aux Coudres $95,781, Corporation Centre Sportif Culturel St Gabriel Inc St Gabriel $281,367, Corporation de Developpement des Tourbieres

EMPLOYMENT AND IMMIGRATION—*Continued*

Norbec Inc Port Cartier $167,909, Corporation de Developpement Economique Paroissale St Elzear Inc St Elzear de Bonaventure $53,724, Corporation de la Foret Ouareau Joliette $160,115, Corporation de l'Aeroport de Riviere du Loup Riviere du Loup $55,232, Corporation de Protection de l'Environnement des Sept Iles Quebec Sept Iles $320,103, Corporation des Metiers d'Art Cote Nord Inc Baie Comeau $76,412, Corporation Developpement Economique de la Region de la Pocatiere La Pocatiere $165,395, Corporation Developpement Touristique de la Matapedia (Toumat) Val Brillant $427,130, Corporation Developpement Econo du Secteur Barraute Senneterre Quevillon Senneterre $64,316, Corporation du 450^{e} Anniversaire de Cartier Gaspe $52,547, Corporation du Petit Lac Des Cedres Maniwaki $55,294, Corporation du Sommet Quebecois Quebec $181,602, Corporation Metiers d'Art Cote Nord Port Cartier $97,096, Corporation Plein Air Mont Tibasse de Baie Comeau Baie Comeau $90,039, Corporation pour le Developpement de l'Ile de St Quentin Trois Rivieres $61,639, Corporation Touristique de Sept Iles Sept Iles $408,153, Corporation Village Vacances Famille de St Felicien Inc St Felicien $108,406, Corporative des chutes de la petite bostonnais Inc Haute Mauricie $74,066, Corporative developpement touristique de Matapedia Val Brillant $50,142, Corporative du Parc de la Riviere Batiscan St Narcisse $63,206, Guy Cote Montreal $101,849, Marquis Daniel Montreal $135,117, Jacques De Lair Berthier Sur Mer $54,785, Denis Royal Montreal $177,761, Deniso Lebel Inc a/s Gilles Lamarre Riviere du Loup $140,382, Diffusart Inc Montreal $67,502, Diffusion des Arts Carceraux du Quebec Montreal $51,736, Dominion Textiles Inc Magog $68,909, Emmaus S O S Montreal $112,239, Entreprises Agricoles et Forestieres Cap d'Espoir $58,350, Equipement Moniteur Inc St Eustache $68,361, Externat St Jean Eudes Quebec $65,420, Ezeflow Inc Granby $123,646, Fabrique de la Paroisse de St Pierre de Sorel Sorel $102,964, Fabrique de la Paroisse du Precieux Sang St Hyacinthe $56,471, Fabrique de la Paroisse du Tres Saint Redempteur Montreal $126,126, Fabrique de la Paroisse Notre Dame de la Paix Verdun $159,255, Fabrique de la Paroisse Notre Dame des Victoires Montreal $69,099, Fabrique de la Paroisse Saint Benoît Montreal $77,994, Fabrique de la Paroisse Saint Raymond Montreal $135,774, Fabrique de la Paroisse St Esprit Montreal $123,962, Fabrique de la Paroisse St Eusebe Montreal $56,700, Fabrique de la Paroisse St Francois du Lac St Francois du Lac $60,157, Fabrique de la Paroisse St Rene Montreal $54,265, Fabrique de la Paroisse St Viateur Outremont Montreal $84,240, Fabrique de la Visitation de Graceville Graceville $54,378, Fabrique de la Paroisse St Simon Apotre Montreal $180,900, Fabrique Notre Dame Granby $56,818, Fabrique Parish of St Willibrod Verdun $156,546, Fabrique Paroisse de La Nativite de la Vierge Marie Montreal $112,386, Fabrique Paroisse Nativite Notre Dame Beauport $161,312, Fabrique Paroisse Notre Dame de la Garde Verdun $59,244, Fabrique Paroisse Notre Dame de l'Assomption Montreal $63,279, Fabrique Paroisse Notre Dame des Sept Douleurs Verdun $58,410, Fabrique Paroisse Ste Anne de Chicoutimi Chicoutimi $59,767, Fabrique Paroisse Ste Brigide Montreal $136,125, Fabrique Paroisse Ste Cunegonde Montreal $124,560, Fabrique Paroisse Ste Marguerite Marie Montreal $84,195, Fabrique Paroisse Ste Marie d'Alma Alma $91,474, Fabrique Paroisse St Bonaventure Montreal $85,202, Fabrique Paroisse St Charles de Montreal Montreal $153,915, Fabrique Paroisse St Clement de Viauville Montréal $206,430, Fabrique Paroisse St Francois Solano Montreal $77,966, Fabrique Paroisse St Georges Jonquiere $50,308, Fabrique Paroisse St Henri des Tanneries Montreal $119,067, Fabrique Paroisse St Hermenegilde Montreal $109,878, Fabrique Paroisse St Jean La Croix Montreal $73,654, Fabrique Paroisse St Joseph Montreal $255,645, Fabrique Paroisse St Paul Montreal $61,565, Fabrique Paroisse St Stanislas de Kosta Montreal $93,702, Fabrique Ste Rose de Lima Ste Rose du Nord $50,242, Fabrique St Edmund of Canterbury Beaconsfield $50,461, Fabrique St Firmin de Baie Ste Catherine Baie Ste Catherine $58,378, Faucher Roland Ste Dorothee $101,640, Federation de Developpement et Amenagement Lac Maison de Pierre L'Ascension $155,130, Federation de l'U P A du Bas St Laurent Rimouski $50,431, Federation des Syndicats en Gestion Agricole du Quebec Longueuil $284,254, Federation developpement amenagement l'Ascension $83,634, Ferme La Seigneurie Inc Fortierville $109,811, Festival de Dolbeau Inc Dolbeau $232,353, Fondation Boscoville Montreal $65,611, Fondation communautaire de la population de Beauceville Beauceville $270,000, Fondation de l'Universite du Quebec a Rimouski Rimouski $95,630, Fondation Hotel Dieu de Montreal Montreal $199,989, Odilon Fortier Montreal $81,774, Foyer de Mariebourg Montreal Nord $62,110, Frairie Viking du Ford du Saguenay Inc St Felicien $97,180, Francois Germain Montreal $99,655, Frand Prix St Laurent Inc Valcourt $189,270, Franilac Inc St Henri de Taillon $52,049, Front Commun Quebecois des Espaces Verts et des Sites Naturels Ste Foy $64,040, Gamo Metal Granby $72,933, Garde Baie des Sables Inc Baie des Sables $378,008, Garderie Mademoiselle Merveille Inc Ste Foy $157,727, S Gauthier Montreal $60,014, Gestion des Fonds Non Publics Valcartier Valcartier $264,322, Gestion des Trois Pignons Inc Montreal $58,253, Goldsearch Inc Rouyn $259,815, Golf St Francois Ltee Laval $58,842, Great Whale River Community Assoc Poste a la Baleine $64,398, Groupe Auto Psy Quebec $80,331, Groupe de Developpement et de Gestion de l'Environnement de La Mauricie Trois Rivieres $68,501, Groupe d'Intervention Urbaine de Montreal Montreal $90,932, Groupement Forestier Agricole de Beauce St Martin Ouest $109,848, Groupement Forestier du Sud de Dorchester Inc Ste Aurelie $55,316, Groupement Forestier Petite Riviere Petite Riviere St Francois $76,152, Havre Jacques Cartier Ile Aux Coudres St Bernard Est $50,700, Hopital Douglas Verdun $62,297, Hopital St Francois d'Assise Quebec $78,481, Industries Maibec Inc St Pamphile St Damase $63,009, Industries Manufacturieres Megantic Lac Megantic $752,589, Infologe St Jacques Inc Montreal $60,338, Inglis Ltee (Division Montmagny) Montmagny $59,469, Initiation d'un Mouvement d'Animation Jeunesse au Quebec (IMAJ 85) Montreal $82,848, Initiatives Plein Air Davignon Bromont $70,585, Institut d'Histoire et de Recherche sur l'Outaouais Hull $50,247, Intregation Jeunesse 15-18 Inc Montreal $58,118, International Standard Ressources Ltd Rouyn $62,374, Jeune Chambre de Scott Jonction Scott Jonction $115,649, Johns Manville Canada Inc Asbestos $1,290,640, La Bleutiere Cooperative de Gallix a/s Jean Claude Picard Riviere Brochu $212,048, La Caisse Populaire St Rene Goupil Gatineau Hull Aylmer $52,426, La Chambre de Commerce de Roberval Roberval $62,462, La Compagnie de Papiers St Raymond (1983) St Raymond $1,043,673, La Corporation Developpement Economique de la Baie des Ha Ha Ville La Baie $118,162, La Corporation Nautique de Fossambault Fossambault sur le Lac $63,931, La Fabrique de la Paroisse de Ste Monique Ste Monique Lac St Jean $84,884, La Fabrique de la Paroisse de St Jean Baptiste de Montréal Montreal $223,452, La Fabrique de la Paroisse de St Jerome Metabetchouan $52,850, La Fabrique de la Paroisse Ste Jeanne d'Arc Ste Jeanne d'Arc $77,944, La Fabrique de la Paroisse de St Benoît et de la Paroisse de St Placid St Benoît de Mirabel $77,405, La Famille Le Moyne Societe Historique Charlevoix $60,938, La Federation de Chasse et Peche Owen Inc Ville Degelis $113,366, La Jeune Chambre de l'Amiante Inc Thetford Mines $65,125, La Ligue Navale de Cap Chat Inc Cap Chat $262,900, La Maison Alco Inc Montreal $51,828, La Maison d'Aurore Montreal $98,346, La Maison Jean Lapointe Inc Montreal $60,206, La Peche en Ville Inc Loretteville $74,393, Lise Lacroix Iberville $50,481, Serge Lacroix Verdun $155,770, Guy Lanthier Buckingham $50,267, Le Bureau de Consultation Jeunesse Inc Montreal $412,074, Le Carrefour des Groupes Populaires de St Hyacinthe Inc St Hyacinthe $51,342, Le Centre Alfred Gallant Inc Fatima Iles de la Madeleine $86,700, Le Centre Amical de La Baie Inc La Baie $137,192, Le Centre Plein Air Familial de St Damase St Damase $78,205, Le centre recreatif de Cap aux Meules Iles de la Madeleine $52,902, Le centre recreatif de Cap aux Meules Cap aux Meules $52,902, Le Chateau 115805 Canada Ltee Bonaventure $62,370, Le Club de Golf de Shawinigan Inc Shawinigan $78,193, Le Club de Voile du Nord Inc Chicoutimi Nord $60,529, Le Club Micrordinix Inc Charlesbourg $166,823, Le Club Optimiste St Eustache Est Inc St Eustache $132,076, Le Conseil Des Gens d'Affaires de l'Outaouais Inc Hull $79,590, Le Groupe d'Environnement de la Riviere Matane Matane $62,629, Le Marche de Laval Inc Laval $65,898, Le Musee Quebecois de la Chasse Waterloo $68,291, Le Pays des Merveilles Aquatiques Junior Inc Maniwaki $74,834, Le Service de Readaptation

EMPLOYMENT AND IMMIGRATION—*Continued*

Sociale Quebec $259,802, Le Tir a l'Arc de Joliette Joliette $124,593, Le Vignoble Communautaire Charlesbourg $82,565, Le Village Quebecois d'Antan Inc Drummondville $88,737, Leon Lajoie Paul E Beaudoin Kahnawake $269,389, Leo Paul Morin Sherbrooke $80,601, Les Aines J A K Jonquiere $59,757, Les Amenagements Maria Chapdeleine Peribonca $240,385, Les Amis Deficients Mentaux de Repentigny Repentigny $56,403, Les Bateaux Denis Servant Inc St Joachim de Tourelle $60,434, Les Bleutieres Ste Marguerite (Division Jutra) Inc Dolbeau $52,496, Les Camps Collinac Inc Joliette $184,322, Les Capelans (club de plongee sousmarine) Port Cartier $55,698, Les Composts du Quebec Inc St Henri $115,279, Les Contenants Sanitaires Inc Bernieres $62,361, Les Coureurs de Victo Inc Victoriaville $111,835, Les Developpements Soinag Inc St Lin $60,053, Les Enseignants des Bois Francs Arthabaska $122,822, Les Entreprises D E L Paras (1981) St Janvier $86,937, Les Entrerises Montevilla Limitee Montello $73,056, Les Exploitations Lord Inc Ste Perpetue $102,423, Les Fermes Carisol (1981) Inc Carignan $106,175, Les Fetes Populaires de Matane 1534-1984 Inc Matane $56,156, Les Granits Maskinonge Inc St Alexis des Monts $152,861, Les Groupements du Bois Megantic Lac Megantic $59,588, Les Industries de Fibre de Verre Lavigne Inc St Placide $82,720, Les Jardins de la Riviere Aux Sables Inc Jonquiere $233,873, Les Loisirs de Giffard Giffard $68,800, Les Loisirs de St François de Montmagny St François $85,046, Les Loisirs St Adrien Inc St Adrien de Ham $50,934, Les Metallurgistes Unis d'Amerique La Salle Local 2423 Montreal $81,900, Les Metallurgistes Unis d'Amerique Local 6714 Trois Rivieres $76,960, Les Meubles Princeville Princeville $91,020, Les Mines d'Amiante Belle Ltée Thetford Mines $266,393, Les Mirablieres Inc Ste Scholastique $51,182, Les Missionnaires Oblats de Marie Immaculee Montreal $57,642, Les pecheurs de la Pointe aux Goemons Inc Ste Anne des Monts $87,003, Les Petits Bonheurs Montreal $62,320, Les Plaquages de l'Outaouais Inc Gatineau $50,316, Les Productions Jean Claude Charbonneau Inc Laval $91,618, Les Religieuses de Jesus Marie Sillery $251,883, Les Vetements Victoriaville Victoriaville $71,369, Lions Club de Cadillac Cadillac $77,556, Loisirs St Zenon St Zenon $50,191, L'Aboiteau de la Seignerie de Kamouraska St Louis de Kamouraska $75,385, L'Aeroclub 'Aviation 2000' Alma $58,980, L'Amenagement des Monts Valin Chicoutimi $99,920, L'Assoc de Plein Air des Martes Inc Beaupre $51,364, L'Assoc des Pecheurs Cotiers Matane $163,464, L'Assoc du Soccer de Charlesbourg Charlesbourg $115,948, L'Atelier d'artisanat Centre Ville Inc Montreal $127,173, L'Environnement Lac St Charles Lac St Charles $54,255, L'Hirondelle Comite d'Accueil Inter Ethnique Montreal $116,845, L'Institut Canadien de Quebec Quebec $150,164, Maalon Tabaldak Wigit Odanak Odanak $52,437, Maison Le Parrain Rive Sud (1982) Inc Longueuil $70,428, Maison Notre Dame de Laval Inc Laval $63,494, Marche aux Puces du Vieux Port de Montreal Iles des Soeurs $78,272, Metiers d'Art de Montreal Inc Montreal $61,636, Metalurgie Frontenac Limitee Thetford Mines $94,771, Metalurgistes Unis d'Amerique Local 381 Montreal $217,054, Micmacs of Maria Band Council Maria $120,787, Mobilisation Action Pop Div St Pascal Cte Kamouraska $50,681, Moise Cadorette Inc St Jean des Piles $93,057, Claudette Montpart Montreal $131,408, Moteurs Leroy Somer Canada Ltée Granby $59,260, Mouvement Education Populaire d'Action Communautaire du Quebec Montreal $287,794, Musee de la Ferme Quebecoise Inc St Augustin $170,092, Musee de la Mer Inc Havre Aubert Iles de la Madeleine $58,130, Musee des Beaux Arts de Montreal Montreal $500,000, Musee du Bucheron Les Piles Inc Grandes Piles $98,130, Nicole Laliberte Ste Foy $60,517, Norman Skrell Westmount $93,864, Oeuvre des terrains de jeux de Maria Phase II Maria $70,198, Office des Terrains de Jeux de Girardville Girardville $70,188, Office des Terrains de Jeux de Notre Dame d'Hebertville Hebertville $54,369, Office des Terrains de Jeux de Petit Saguenay Saguenay $78,064, Office des Terrains de Jeux du Lac Bouchette Lac Bouchette $74,393, Office du Tourisme de Coteau du Lac Coteau du Lac $110,808, Office Municipal d'Habitation de Montreal Nord Montreal Nord $144,759, Oka Community Centre Oka $84,833, Gerard Ouellet Quebec $69,632, Parc Bon Desir Inc Canton Bergeraines $121,729, Parc Neuville Inc Neuville $61,301, Parc Ecole Riviere Rouge Inc L'Annonciation $77,190, Pavillon Grand Elan Mont Rolland $53,537, Pavillon St Arnaud Inc Trois Rivieres $57,742, Petro San International Inc Longueuil $59,415, Planfor Inc Maniwaki $80,959, Polydium Inc Chateauguay $75,309, Port de Quebec (Andre Bonneau) Quebec $57,664, Port de Refuge de Cap a l'Aigle Cap a l'Aigle $50,700, Positron Inc Montreal $80,396, Quebec 1534-1984 Beauport $77,706, Raoul Guerette Inc Degelis $229,944, Recuperateurs du Comte de Maskinonge Yamachiche $73,097, Recuperation de la Rouge (1983) L'Annonciation $134,030, Recuperbec Quebec $63,411, Reed Joseph (Tyndale St Georges Community Center) Montreal $106,155, Regroupement des Garderies de la Region Six C St Lambert $51,638, Regroupement des Handicapes Physiques de la Region de La Salle La Salle $69,051, Regroupement d'aide a la jeunesse Rouyn $77,294, Regroupement Populaire de Trois Rivieres Trois Rivieres $56,285, Relais des Buttes Inc St Felicien $91,065, Restigouche Band Council Restigouche $231,186, Ricard Simon Acton Vale $53,859, Richer Pierre Montreal $57,244, Rivard Robert Ste Anne De La Perade $64,992, River Indian Band (Whiteduck Jean Guy) Maniwaki $150,168, Rockland Furniture Co Ltd Ste Therese $155,713, Rond Point 16 18 Montreal $52,130, Sacere Macousine Inc Desbiens $80,046, Sacref de la Lievre Inc Chambord $82,304, Salon Agro Alimentaire de l'Estrie Inc Rock Forest $59,243 Albert L Samson Gatineau $73,954, Daniel Savard La Macaza $67,729, Scierie Lebel Inc Squateck $79,059, Scieries Saguenay Ltee Ville de La Baie $108,061, Scolasticat Saint Vincent de Paul Quebec $53,471, Seacost Publications New Carlisle $81,872, Sedari Service d'Accueil Refugies et Immigrants Montreal $112,364, Serre Beau Chastel Inc Beaudry $79,030, Serres de Leuew Inc Ste Marguerite $114,083, Service d'Aide Communautaire Anjou Anjou $52,072, Services Catholiques pour Immigrants Montreal $353,605, Services des Loisirs St Etienne Montreal $96,266, Services Loisirs St Marcel Montreal $117,103, Services Maritimes Piekouagami Inc Alma $51,820, Shermag Inc Lennoxville $87,953, Sidac Centre Ville Trois Rivieres $62,655, Sidbec Dosco Contrecoeur $78,136, Societe Agriculture du District de St Hyacinthe St Hyacinthe $82,799, Societe Amenagement Conservation St Joachim $73,072, Societe amenagement developpement riviere Ouelle Inc St Pacome Cte Kamouraska $56,005, Societe Amenagement Ressources Mont Joli $55,060, Societe Asbestos Ltee Thetford Mines $230,494, Societe Astronomique de Dolbeau Dolbeau $391,445, Societe de Fabrication d'Instruments Montreal $337,550, Societe de Gestion Village des Sports Valcartier Inc Valcartier $70,816, Societe Developpement Communautaire de St Felicien St Felicien $97,253, Societe Developpement de l'Anse St Michel St Michel $92,595, Societe Developpement Economique de Groulx Ste Therese $72,857, Societe Developpement Economique de Jonquiere Jonquiere $55,633, Societe Developpement Massifs Petite Riviere Petite Riviere St Francois $386,519, Societe Developpement St David de Falardeau Inc St David de Falardeau $51,836, Societe Developpement Touristique Riviere Eternite Riviere Eternite $115,696, Societe du Patrimoine de la Vallee de la Rouge Lac Nominingue $57,610, Societe du Vieux Presbytere de Deschambault Inc Deschambault $75,732, Societe d'Amenagement de Port Cartier Port Cartier $205,547, Societe d'Amenagement Sites Touristiques de Desbiens Inc Desbiens $71,790, Societe d'Entraide Economique de Sherbrooke Sherbrooke $345,874, Societe d'Exploitation Ressource St Gabriel St Gabriel Est $60,635, Societe d'Histoire et d'Archeologie des Monts Ste Anne Des Monts $116,916, Societe d'Histoire Regionale de St Hyacinthe Inc St Hyacinthe $177,643, Societe Exploitation Ressources de La Neigette Inc Trinite des Monts $97,785, Societe Exploitation Ressources de La Vallee Inc Lac au Saumon $250,559, Societe Exploitation Ressources des Monts Matane $63,605, Societe Exploitation Ressources des Basques Inc St Mathieu $74,107, Societe Forestiere Portage Inc Degelis $82,700, Societe Genealogie Mauricie Trois Rivieres $52,921, Societe Gestion Espaces Communautaires de Gaspe Gaspe $92,116, Societe Immobiliere Maxi Ltee St Joseph $150,902, Societe Planification Gestion Lac au Saumon Cte Matane $107,171, Societe Promotion Territoire du Comte du Lac St Jean Alma $114,263, Societe Regionale de Developpement Economique des Manoirs Mascouche $82,965, Societe Sylvicole Lanaudiere Inc St Gabriel de Brandon $118,520, Societe Touristique Notre Dame Notre Dame du Lac $51,067, Societe Triple A Inc Montreal $111,045, Societe Zoologique de St Felicien Inc St Felicien $64,570, Solidarite

EMPLOYMENT AND IMMIGRATION—*Continued*

Economique de Matane Matane $56,191, Sport et Education Physique St Raymond St Raymond $50,493, Station de Formation a l'Emploi Charlesbourg $76,037, Station de ski Chikauk Inc Carleton Cte Bonaventure $52,153, Station Val d'Irene Inc St Irene $89,928, Evelyn Steele Brossard $86,115, Steinberg Inc St Laurent $83,726, Suzanne St Jacques Laval des Rapides $69,238, Syndicat de l'Union des Producteurs Agricoles Cote Nord Sacre Cœur Saguenay $63,786, Syndicat Producteurs Agricoles d'Autray Ste Elizabeth $60,517, Syndicat Producteurs Bois de Quebec Sud St Georges Est $78,622, Syndicat Producteurs Bois du Bas St Laurent Rimouski $55,076, Table de Concertation des organismes de Montreal au service des refugies Montreal $217,318, Nicol Tardif Quebec $164,948, Television Communautaire de Valleyfield Valleyfield $60,986, Temabex Inc Ville Marie $112,052, Terago Inc Iberville $463,142, Territoire Populaire Chenier Esprit Saint $67,984, The Highlands Renewal Centre Ottawa Ont $72,383, The Iroquois Yacht Club Lachine $50,516, The Montreal Young Men's Christian Assoc Montreal $167,694, The Royal Canadian Legion Notre Dame de Grace Montreal $123,000, The Young Men Christian Assoc of Montreal Saint Laurent $67,011, Theatre Face a Face Montreal $50,335, Pierre Thibeault Shawinigan $54,611, Transition Centre Sud Inc Montreal $53,469, Traversee Internationale du Lac St Jean Roberval $83,141, Tricentenaire St François Xavier Batiscan $50,781, Val Estrie Centre Psycho Educatif Waterville $78,005, Vetement St Edouard Ltee St Edouard $85,714;

Ontario Region—

Action Daycare Inc Toronto $160,300, Acton Townhall Fund Raising Acton $86,665, Adelaide Court Theatre Toronto $121,601, Algonquin Golden Lake Band Golden Lake Indian Reserve $70,368, Amherstburg Business Improvement Amherstburg $56,008, Applied Action Training Centre Kitchener Waterloo $55,500, Arkualite Restaurants Inc Sudbury $58,293, Armstrong Employment Armstrong $75,487, Artspace City Stage Peterborough $57,990, Assoc Canadienne Francaise Ottawa $80,173, Assoc of Homeowners with Urea Formaldehyde Ottawa $146,543, Assoc of Polish Engineers Prof Place Toronto $362,383, Assoc Parmi Elles Hearst $64,332, Atikokan Chamber of Commerce Atikokan $66,375, Aube Loging Timmins Ltd Timmins $90,565, Ausable Bayfield Conservation Exeter $110,910, Aylesworth F Tobermory $59,004, Barne Builders Sudbury $58,850, Barrie U F F I Removal Project Barrie $170,462, Barrie Youth Opportunity Inc Barrie $134,930, Baycrest Centre for Geriatrics Toronto $138,968, Blueberry Hill Tent and Trailer Goulais River $88,740, Board of Education London $62,622, Borough of East York Toronto $163,177, Borough of Etobicoke $516,140, Boys and Girls Club of Niagara Niagara Falls $65,900, Brampton Mississauga RCSSB Brampton $133,893, Brant County Anti-Vandalism Co Brantford $141,894, Brant County Board of Education Brantford $105,543, Brantford General Hospital Brantford $84,418, Brantford YMCA-YWCA Brantford $54,900, Brock University St Catharines $67,074, Bruce Employment Development Walkerton $53,622, B R Heating and Cooling Ltd Barrie $65,516, Callum Poulin Szeto Sudbury $91,955, Camerons Point Campsite Summerstown $61,200, Campus Community Co-op Toronto $59,500, Canadian Golf and Country Club Stiftsville $68,025, Canadian Institute of Metal Resources Ancaster $85,641, Canadian National Exhibition Toronto $79,376, Capricorn Investment Corp Ltd Chesley $51,120, Cataraqui Region Conservation Kingston $50,877, Centennial College Scarborough $372,786, Centre Culturel Canadien Franc Chatham $192,850, Cerebral Palsy Assoc Windsor $142,659, Charlotte Eleanor Englehart Hospital Petrolia $65,520, Chatham Community YMCA Chatham $83,758, Chatham Horticultural Society Chatham $64,328, Chatham Kent Family YMCA Chatham $57,657, Chedoke McMaster Hospital Hamilton $76,033, Chippewa Lions Club Niagara Falls $148,680, Chippewa of Kettle and Society Kettle Point Reserve $50,220, Chippewas of Rama Band Rama Reserve $57,074, Chippewa of the Sarnia Band Sarnia $108,000, Chippewa of the Thames Caradoc Reserve $245,607, Christian Island Beausoleil Christian Island $84,994, Chrysler Canada Windsor $113,844, City of Barrie Barrie $109,365, City of Brampton Brampton $177,296, City of Brantford Brantford $1,109,365, City of Burlington Burlington $75,684, City of Cambridge Cambridge $349,252, City of Chatham Chatham $759,587, City of Cornwall Cornwall $212,251, City of Hamilton Hamilton $200,527, City of Kanata Kanata $51,064, City of Kingston Kingston $88,458, City of Kitchener Kitchener $127,523, City of London London $1,577,302, City of Mississauga Mississauga $797,547, City of Niagara Falls Niagara Falls $64,945, City of North Bay North Bay $157,365, City of North York North York $492,416, City of Orillia Orillia $83,270, City of Oshawa Oshawa $98,087, City of Ottawa Ottawa $250,038, City of Peterborough Peterborough $284,090, City of Port Colborne Port Colborne $56,028, City of Sarnia Sarnia $128,255, City of Sault Ste Marie Sault Ste Marie $500,644, City of St Thomas St Thomas $125,500, City of Sudbury Sudbury $242,451, City of Thunder Bay Thunder Bay $155,571, City of Timmins Timmins $195,479, City of Toronto Toronto $1,303,578, City of Vanier Vanier $74,700, City of Waterloo Waterloo $108,575, City of Welland Welland $74,199, City of Windsor Windsor $738,276, City of Woodstock Woodstock $477,153, Club Richelieu Welland Inc Welland $183,503, Cobourg Properties Ltd Cobourg $51,000, Columbus Club of Belle River Emeryville $96,000, Community Radio Station Manager's Training Project Sioux Lookout $105,000, Community Workers Group Toronto $85,485, Comtech Group International Ltd Willowdale $56,580, Conseil de l'education Kapuskasing $84,600, Conseil des Organismes Francais Toronto $312,199, Consolidated Co-ed Toronto $181,187, Control Data Institute Toronto $75,665, Co-operative Housing Fredericton Toronto $158,458, Cope Rainy River Fort Frances $198,289, Copperfields Hotels Ltd Trenton $91,200, Corneau and Sons Pallet and Box Brantford $66,000, Corp of the City of Brantford Park Brantford $172,042, Corp of the Township of Flamborough Flamborough $55,243, Corp of the Township of Milton Milton $57,001, Corp of the Village of Victoria Harbour Victoria Harbour $58,920, Crean Hill Gun Club Inc Drury $120,000, Credit Valley Conservation Authority Mississauga $399,444, Crestwinds Hotels Ltd Beardmore $55,903, Crila Plastics Industries Ltd Bolton $179,000, Curve Lake Band Curve Lake $103,500, Cybernex Ltd Ottawa $73,322, Dana Block Granite Dana $236,200, Decker A Peterborough $126,043, Devil's Gap Marina Trust Kenora $114,610, Dharma Centre Canada Kinmount $95,972, Dickenson Sullivan Joint Venture Balmertown $60,200, Divine Work International Centre London $66,822, Down to Business Training Program Thunder Bay $74,607, Dundas Co-operative Housing Inc Dundas $50,306, Durham Board of Education Oshawa $65,289, Eagle Lake Band Eagle Lake Reserve $141,000, Earlton Camping Centre Ltd Earlton $85,441, Eastern Auto Electric Hamilton $51,600, East Windsor Community Service Windsor $55,157, East York Board of Education Toronto $98,800, East York Conservation Authority Toronto $94,136, Edmison House Peterborough $64,654, Elgin Board of Education Elgin County $68,888, Elgin County Board of Education St Thomas $117,585, Elgin County St Thomas $64,291, Episcopal Corp of Immaculate Conception Massey $108,793, Errinrung Thornbury Inc Thornbury $63,080, Essex and District Social Planning Essex $50,008, Essex County Essex $62,646, Essex County RCSSB Essex $56,888, Essex Region Conservation Authority Essex $80,023, Etobicoke Social Development Council Etobicoke $619,000, Evangelical Baptist Church Amherstburg $56,800, Exhibition Stadium Corp Toronto $66,240, Fahr Hall Mechanical Contractors Windsor $67,290, Family and Children's Services Kitchener Waterloo $64,246, Family and Children's Services St Catharines $120,167, Family Services Assoc Metro Toronto Bolton $59,727, Fern Resort Ltd Orillia $54,253, Finnish Canadian Athletic Assoc Sudbury $54,152, Firestone Steel London $72,285, Firestone Textiles Woodstock $96,811, S Flaherty Honey Harbour $81,578, Forest Golf and Country Hotel Forest $183,000, Fort Hope Indian Band Fort Hope $51,478, Friends of Sainte Marie Midland $297,589, Friends of the Court Windsor $63,176, Frontiers Foundation Inc Toronto $79,808, Fudas Food Hawkestone $112,000, Geneva Park YMCA Centre Geneva Park $93,029, Georgian Bay Tribal Council Cedar Point $70,036, Geoscience Data Nepean $57,920, Glendon College Toronto $94,531, Goderich Arts Foundation Goderich $56,500, Goodwill Computer Training Toronto $75,795, Goodwill Society Toronto $79,419, Grand River Conservation Authority Cambridge $688,944, Grassy

EMPLOYMENT AND IMMIGRATION—*Continued*

Narrows Band English River $73,434, Greater Peterborough Economic Council Peterborough $75,996, Grenville Christian College Brockville $229,000, Grey County Board of Education Grey County $51,293, Guelph and Wellington County Hospital Guelph $74,490, GCP Properties Ltd Toronto $140,180, GTR Industrial Products (Canada) Ltd Welland $59,763, Haliburton Hospitality Training Committee Haliburton $184,473, Hamilton and District Labour Council Hamilton $65,019, Hamilton Region Conservation Authority Hamilton $443,256, Hamilton YMCA Hamilton $135,722, Harbourfront Corporation Toronto $222,856, Harbourtown Heritage Group Port Hope $131,400, Hastings and Prince Edward County RCSSB Belleville $247,937, Hawkesbury Industry Investments Hawkesbury $204,250, D Hay Peterborough $82,023, Hensall Nursing Hensall $75,338, Heron Bay 50 PIC Heron Bay $50,818, Holy Trinity Anglican Church Welland $75,147, Home Foam Action Committee Thunder Bay $106,046, Hoover Universal Tillsonburg $84,063, Horton CBI Ltd Fort Erie $184,200, Huffi Hamilton Hamilton $106,185, Humber College Etobicoke $97,390, Huntley Youth Toronto $88,365, Huntsville Landscaping Port Sydney $50,370, Huron Bruce County HUFFI Huron $82,875, Huronia Tourist Assoc Midland $56,787, Ideal Vendors Paris $54,321, Immigrant Women's Job Place Toronto $168,673, INCO Ltd Kirkland Lake $241,200, INFO North Computing Inc Sudbury $69,640, International Village Committee Windsor $75,060, John Howard Society Oshawa $88,203, John Howard Society of Metro Toronto Toronto $336,493, Johnston Group Kitchener Waterloo $95,084, Joseph Brant Memorial Hospital Burlington $136,617, Kapuskasing Board of Education Kapuskasing $64,000, Kenora Golf and County Club Kenora $82,700, Kent County Board of Education Chatham $332,561, Kent County Land Registry Chatham $79,400, Kinsgton Harbour Kingston $104,629, Kingston Social Planning Council Kingston $58,861, Kinsmen Club of Leamington Leamington $1,901,849, Kitchener Waterloo Folks Arts Kitchener $57,041, Kitchener Waterloo Working Centre for Unemployed Kitchener Waterloo $120,430, Kleda Corporation Kirkland Lake $51,573, La Fontaine En Action-Terrain Camping La Fontaine $109,528, Lakeview Hotel Lakeview $475,250, Lansdowne Park Ottawa $93,630, Laurentian Hospital Sudbury $214,196, Laurentian University Sudbury $237,679, Learning Enrichment Foundation Toronto $609,104, Leonard's House Hamilton $62,700, Letham Jarvela and Robertson Pt Edward $53,200, Linamar Machine Ltd Arises $71,741, Linamar Machines Ltd Guelph $55,084, Lincoln County Board of Education Lincoln County $225,720, Lincoln RCSSB Lincoln County $54,847, Lincoln County Board of Education St Catharines $66,096, Little John Athletic Products Orillia $199,250, Local Architecture Conservation Prescott $107,970, London Board of Education London $133,081, Lower Trent Region Conservation Authority Trenton $59,894, Mantle L Smith Falls Ont $109,401, Maple Leaf Plastics Corporation Scaborough $60,288, Mattawa Historical Society Mattawa $70,800, McLean LJS Toronto $174,192, McMaster University Hamilton $86,100, McMichael Canadian Collection Kleinburg $67,965, Meaford Harbour Place Ltd Meaford $89,500, Medi Park Lodges Inc Niagara Falls $129,600, Metro Toronto Assoc for the Mentally Retarded Toronto $51,015, Metro Toronto and Region Conservation Downsview $77,586, Metro Toronto Regional Conservation Authority Toronto $826,817, Metro Toronto Separate School Board Toronto $247,480, Metro Youth Job Corps Toronto $649,640, Middlesex County Board of Education London $101,415, Miernicki A Toronto $64,909, Minaki Community Assoc Minaki $52,560, Ministry of Government Services Toronto $404,822, Ministry of Labour Toronto $237,591, Ministry of Natural Resources Toronto $1,252,808, Ministry of Tourism Toronto $475,200, Ministry of Transportation and Communications Toronto $61,143, Moravian Band Council Moravian Indian Reserve $112,495, Morissette G Byer T Haileybury $69,868, Motel Wheel Corp of Canada Ltd Chatham $294,655, Mount Sinai Hospital Toronto $175,235, Municipality of Hamilton Wentworth Hamilton $64,498, Muscular Dystrophy Assoc Toronto $71,971, Museum of Indian Archives London $55,746, D Myers Thunder Bay $53,294, Native Canadian Centre Toronto $194,016, National Council for Jewish Women Toronto $73,080, Native Employment Opportunity Program Thunder Bay $106,224, Native International Agency Council Toronto $78,840, Niagara Falls Fire Fighters Niagara Falls $51,605, Niagara Industrial Instruments Niagara $52,100, Niagara South Board of Education Niagara $91,120, Nickel District Conservation Authority Romford $390,056, Norwich and District Historical Society Norwich $87,400, North Bay Conservation Authority North Bay $165,000, North York Hydro Toronto $68,580, On the Rise Inc Nepean $64,295, Onaping Falls Golf & Beach Club Onaping $71,720, Oneidea of the Thames Band Oneida $77,035, Ontario Cerebral Palsy Toronto $86,113, Ontario Electric Railway Historical Assoc Rockwood $152,276, Ontario Heritage Foundation Toronto $59,800, Ontario 283552 Ltd Puce $102,647, Order of Sons of Italy Niagara Falls $382,230, Ottawa Civic Hospital Ottawa $256,824, Our Lady of Scapular Church Niagara Falls $77,200, Oxford County Oxford County $131,177, Paroisse St Antoine de Paduq Niagara Falls $69,960, R H Parson Jr Peterborough $75,662, Payne Metal Enterprises Ltd Toronto $759,500, Penetang Midland Coach Penetanguishene $330,000, Peterborough County Peterborough $83,124, Peterborough Family YMCA Peterborough $50,285, Petrolia Discovery Foundation Petrolia $54,499, Phil & Son Chelmsford Ltd Chelmsford $66,000, Phillip Enterprises Hamilton $680,950, PIC Mobert Indian Band Marathon $93,200, Pinelands Lodge of Muskoka Ltd Port Carung $59,500, Polaris Technology Corp Toronto $50,380, Polish Newcomers Office Toronto $104,385, Polish Refugee Fund Commission London $54,849, Polania Centre (Windsor) Inc Windsor $55,196, Port Bolster Drive in Theatre Ltd Penetang $70,678, President Motor Hotel Sudbury $62,589, Property Securities Orillia $122,400, Public General Hospital Chatham $66,927, Quadera Ltd Thunder Bay $119,409, Queensway General Hospital Etobicoke $62,589, Quinte Christian Education Society Belleville $95,580, Rainy River Business Development Corp Fort Frances $59,031, Rama Alumex Joint Venture Rama Indian Reserve $70,000, Rapid Tool Mold Windsor $61,140, RC Pruefer Co Ltd Windsor $79,536, Regional Municipality of Durham Whitby $468,824, Regional Municipality of Haldimand Haldimand $159,351, Regional Municipality of Halton Halton $294,683, Regional Municipality of Hamilton Wentworth Hamilton $360,425, Regional Municipality of Metro Toronto Toronto $1,845,041, Regional Municipality of Niagara Falls Niagara Falls $444,326, Regional Municipality of Ottawa Ottawa $850,054, Regional Municipality of Peel Peel $157,929, Regional Municipality of Waterloo Waterloo $199,230, Renfrew County Arnprior $58,269, Rexdale Community Development Rexdale $109,810, Rocky Crest Corp Humphrey Township $492,600, Roman Catholic Episcopal Corporation for Diocesan Toronto $3,164,816, Rotary Club Burlington $81,900, Royal Victoria Hospital of Barrie Barrie $77,527, Rutter Orchards Ltd Picton $81,549, Sachigo Lake Band Co-op Store Sachigo $119,584, Sarnia Christian School Sarnia $121,700, Sarnia General Hospital Sarnia $125,460, Sault and District Angler's Assoc Sault Ste Marie $71,972, Sault College of Arts Sault Ste Marie $58,920, Sault Ste Marie Board of Education Sault Ste Marie $107,603, Scarborough Centenary Hospital Scarborough $114,620, Sensebrenner Hospital Kapuskasing $61,253, Serpent River Band Cutler $58,734, Sharman J Doyle D North Bay $71,614, Silver Water Band Manitoulin Island $153,745, Simard Pand Simard H Wolden $70,376, Simcoe County Simcoe $124,553, Singh J B Windsor $77,060, Sisters of St Joseph for Diocese Sudbury $358,686, Social Planning Council Amherstburg $50,813, Solidarity Tower Co-op Windsor $62,588, SR Gent (Canada) Inc Etobicoke $52,051, Speedy Muffler King Toronto $90,258, Standard Tube Chatham $141,063, Stinson Theatres Ltd Barrie $92,610, Stone Cottage Inn Ltd Toronto $53,317, Stormont Dundas and Glengarry Board of Education Cornwall $71,800, Stratford General Hospital Stratford $72,486, Strathroy Funds Strathroy $125,400, Sturgeon Hotel and Motel Ltd Sturgeon Falls $64,000, St Ann's Catholic Church Niagara Falls $55,233, St Christopher House Toronto $78,838, St Clair Regional Conservation Authority Lambton County $88,687, St Elizabeth Bruyere Centre Ottawa $253,440, St Francis Xavier Parish Stoney Creek $134,254, St John Ukrainian Catholic Church St Catharines $112,500, St Joseph Nursing Home Ltd Rockland $67,223, St Joseph's General Hospital Peterborough $72,686, St Lawrence College of Applied Arts and

EMPLOYMENT AND IMMIGRATION—*Continued*

Technology Kingston $71,400, St Lawrence Parks Commission Kingston $397,956, St Michael's Hospital Toronto $116,009, St Nicholas Ukrainian Catholic Church Amherstburg $70,200, St Paul's Anglican Church Fort Erie $163,699, St Peter's Roman Catholic Church Durham $54,500, St Regis Band Council Cornwall $50,000, St Sava Serbian Eastern Orthodox Church Mississauga $225,400, St Stephens Community House Toronto $75,194, Sudbury Board of Education Sudbury $161,731, Sudbury Hydro Sudbury $52,920, Sudbury Regional Municipality Sudbury $3,805,399, Talisman Ski Resort Ltd Euprasia Township $71,864, Teachers of English as a Second Language Windsor $51,681, Teledyne Canada Metals Products Woodstock $53,820, Thistletown Regional Centre Toronto $52,795, Toronto Abattoirs Ltd Toronto $86,800, Toronto Board of Education Toronto $313,627, Toronto City Hall Toronto $282,300, Toronto General Hospital Toronto $262,800, Toronto Transit Commission Toronto $116,169, Toward Inc Windsor $57,093, Town of Alexandria Alexandria $59,301, Town of Arnprior Arnprior $57,894, Town of Caledon Caledon $475,338, Town of Collingwood Collingwood $129,619, Town of Fort Erie Fort Erie $141,295, Town of Hawkesbury Hawkesbury $151,720, Town of Kapuskasing Kapuskasing $95,304, Town of Markham Markham $97,416, Town of Matlawa Matlawa $67,403, Town of Oakville Oakville $193,461, Town of Onaping Falls Onaping Falls $57,323, Town of Paris Paris $239,475, Town of Penetanguishene Penetanguishene $243,862, Town of Richmond Hill Richmond Hill $77,000, Town of Stoney Creek Stoney Creek $68,445, Town of Sturgeon Falls Sturgeon Falls $59,925, Town of Thornbury Thornbury $83,070, Town of Valley East Valley East $366,890, Town of Walden Walden $362,000, Township of Anson Hindon Anson $65,520, Township of Cosby Mason and Martland Noelville $53,169, Townswhip of Delhi Delhi $82,508, Township of Dryden Dryden $68,124, Township of Hagar Hagar $68,568, Township of Jaffray and Melick Kenora $72,000, Township of Kenora Kenora $98,300, Township of Marathon Marathon $56,914, Township of Matchewan Matchewan $125,988, Township of Sandwich Sandwich $138,914, Township of Stanley Stanley $146,329, Township of Temagami Temagami $60,746, Township of White River White River $88,080, Township of Williamsburg Williamsburg $102,133, Treasurer of Ontario Toronto $67,871, Trentway Wager Inc Peterborough $79,300, Tropicana Community Services Scarborough $109,166, Trudeau Tent and Trailer Park Stoco Lake $111,042, Tumblehome Lodge Palmerston Township $78,369, United Steelworkers of America Sudbury $802,162, United Way of Chatham Chatham $98,343, United Way of Windsor Windsor $55,014, University of Western Ontario London $100,431, University of Windsor Windsor $173,931, University Terrace Apartments Kingston $282,370, Upper Yonge Village Daycare Toronto $56,396, Valley Town East Project Valley East $92,400, Village of Casselman Casselman $52,316, Village of Teopoli Teopoli $89,390, Walpole Island Band Council Walpole Island $56,458, Waltonian Inn Ltd Callander $153,720, Wapekeka Community Development Corp Angling Lake $51,618, R Warburton Peterborough $79,004, Ward Nine Senior Link Toronto $52,683, Waterloo County Board of Education Waterloo $131,557, Waterloo Regional Hellenic Community Waterloo $121,000, Welland Brethern In Christ Church Welland $122,400, Welland Canal's Advisory Group Welland $126,441, Welland Canal's Preservation Assoc Welland $66,285, Welland County Welland $56,131, Welland Minor Hockey Assoc Welland $67,714, Welland Youth Soccer Club Welland $133,365, Whitefish Lake Band Whitefish Lake $55,282, Whitney Community Development Corp Whitney $71,422, Wigwamen Inc Toronto $76,940, Windsor Board of Education Windsor $184,585, Windsor Coalition for Development Windsor $79,298, Windsor Essex Family Aid Windsor $154,201, Windsor Jewish Community Centre Windsor $336,484, Windsor Public Library Board Windsor $60,314, Windsor Roman Catholic Separate School Board Windsor $178,849, Windsor Separate School Board Windsor $196,711, Windsor UFFI Removal Windsor $171,717, Working Skills Program Toronto $166,034, York Community Services Toronto $65,148, York Health Care Toronto $180,831, Youth Employment Counselling Windsor $50,526, Youth Employment Training Microchip Toronto $111,043, Youth Opportunities Unlimited Richmond Hill $115,884, Youth Services Bureau Ottawa $105,127;

Manitoba Region—

Agassiz Gold Deposit Lynn Lake $526,919, Age and Opportunity Centre Inc Winnipeg $72,540, Altona Community Memorial Altona $74,820, Amik Tannery Winnipeg $82,850, Amshenable Winnipeg $59,816, Arctic Sewing Centre Churchill $54,000, Barrens Landing Indian Band Brochet $72,043, Brandon University Music Building Brandon $618,155, Business of Living Winnipeg $118,721, Citizenship Council of Manitoba Winnipeg $115,459, City of Flin Flon Flin Flon $162,423, City of Winnipeg Winnipeg $1,729,497, Dakota Ojibway Development Winnipeg $51,756, Dakota Ojibway Tribal Council Brandon $151,163, Dakota Plains Greenhouse Edwin $218,540, Dauphin Leather Dauphin $52,446, Ebb and Flow Band Ebb and Flow $73,473, Elkhorn Ranch and Resort Wasagaming $51,372, Employment Preparation Brandon $82,319, Encore 83 Winnipeg Winnipeg $105,383, Fairford Indian Band Fairford $70,888, Fleece Line Venture Brandon $136,000, Fort Alexander Indian Band Pine Falls $78,427, Freshwater Fish Marketing Board Winnipeg $748,925, Gimli Harbour Park Development Gimli $76,345, God's Lake Indian Band May TA Way God's Lake Narrows $60,955, Healthy Parent Healthy Child Winnipeg $50,959, Indian Business Development Winnipeg $99,369, Indian Family Centre Winnipeg $62,514, International Peace Garden Boissevain $57,442, Keystone Agriculture Brandon $359,659, Kinew Housing Inc Winnipeg $64,631, Ladies Auxiliary Native Relocation Nursery School Flin Flon $100,957, Man Land Inventory University of Manitoba Winnipeg $53,991, Manitoba Child Care Assoc Winnipeg $177,475, Marymorind North Program Support The Pas $63,589, Midwestern Rail Assoc Winnipeg $65,232, Mistik Woodcrafts Leaf Rapids $123,584, Museum of Manitoba and Nature Winnipeg $55,302, National Park Improvement Erickson $123,520, Nav AH Quang Garment Rossburn $128,895, North Country Archery Emerson $126,811, Northwin House Thomson $78,766, Peguis Indians Band Hodgson $92,721, Portage Employment Portage La Prairie $128,476, Portage Women's Shelter Portage La Prairie $71,664, Pukatawagan Pukatawagan $72,295, Residence Langevin Winnipeg $59,860, Residence Langview Inc St Boniface $68,480, Rural Municipality of Lawrence Rorketon $59,407, Sandy Bay Tackle Amaranth $115,158, School District of Mystery Lake Thompson $213,739, Selkirk Waterfront Development Selkirk $88,673, Sikh Society of Manitoba Winnipeg $71,596, Social Skills Orientation Winnipeg $65,466, St Annes Anglican Church Winnipeg $108,540, St Boniface General Hospital Winnipeg $367,391, St John Ravenscourt Winnipeg $73,063, St Matthews Anglican Winnipeg $75,113, TA KA SKI TAT Flin Flon $53,902, Tan Jay Winnipeg $133,115, Teepee Restaurant Winnipeg $113,162, The Pas Committee for Women in Crisis The Pas $61,648, The Pas Friendship Centre The Pas $70,510, Thompson General Hospital Thompson $73,803, Thompson Industrial Commission Thompson $133,099, Town of Selkirk Selkirk $50,570, Town of Roblin Roblin $81,589, Town of Snow Lake Snow Lake $57,518, Ukranian Canadian Committee Winnipeg $58,158, Ukranian Folk Art Council Dauphin $179,772, Union Management Construction Joint Conference Board Winnipeg $249,952, University of Manitoba Winnipeg $242,925, University of Manitoba Student's Union Winnipeg $55,191, University of Manitoba Youth Winnipeg $170,987, University of Winnipeg Winnipeg $151,289, Urban Indian Assoc of Winnipeg Winnipeg $60,426, Village Centre Crafts Winnipeg $176,310, Wabowden Fishermen's Assoc Wabowden $67,387, Whitehorse Resort Area Winnipeg $138,790, Winnipegosis Box and Mill Winnipegosis $85,749, Winnipeg Presbytery of the United Church Winnipeg $273,075, Works 80 Winnipeg $317,106, XKALAY Industries Winnipeg $192,535, YMCA Winnipeg $121,090, York Factory Indian Band York Landing $54,821, Youth Employment Corporation Winnipeg $435,178, Youth Employment Niverville Lions Niverville $62,400;

Saskatchewan Region—

Amnis South East Fort Qu'Appelle $112,788, Battleford's Bag Manufacturing North Battleford $89,014, Best of 83 Esterhazy $61,688, Care Prince Albert $53,857, City of Regina Regina $1,113,594, City

EMPLOYMENT AND IMMIGRATION—*Continued*

of Saskatoon Saskatoon $726,256, Construction Skills Training Regina $171,351, Cumberland House Fishermen's Co-operative Ltd Cumberland House $53,276, Economic Development Workers Saskatoon $154,233, Esterhazy Training Centre Esterhazy $51,459, Hired Hands for Rent Yorkton $78,800, Hudson Bay Heritage Park Hudson Bay $59,699, Job Opportunities for Youth Melville $82,850, Job Start Prince Albert $92,867, Kinsmen Children's Centre Saskatoon $103,152, La Ronge Band Vocational Training Lac La Ronge $192,831, Montreal Lake Band Montreal Lake $121,437, Native Child Care Worker Assistance Saskatoon $53,272, Native Daycare Work Training Regina $225,403, North West Leda Corp North Battleford $109,734, Peter Ballantyne Band Housing Pelican Narrows $33,939, Pine Industries Ltd Prince Albert $67,323, Regina Community Restoration Regina $255,858, Rural Women Prince Albert $50,305, Saskatoon Board of Police Saskatoon $51,136, Southern Plains Native Handicraft Fort Qu'Appelle $56,746, Task La Ronge $147,169, Ten in Ten Christopher Lake $70,200, Urbun Survival Skills Moose Jaw $124,666, Wapite Valley Ski Park Gronlid $82,602, Work Ready Saskatoon $54,100, Youth Development Saskatoon $53,260;

Alberta/NWT Region—

Alberta Federation of Labour Edmonton Alta $315,396, Alberta Native Friendship Centre Edmonton Alta $54,730, Alberta Native Women's Assoc Edmonton Alta $64,236, Alberta Native Women's Assoc Lac La Biche Alta $55,641, Alexander Indian Reserve 134 Morinville Alta $96,900, Athabasca Recreation Assoc Ft Chipewyan Alta $78,430, Beaver Lake Indian Reserve 131 Lac La Biche Alta $51,851, Bigstone Cree Band Desmarais Alta $50,287, Blood Tribe Administration Standoff Alta $93,426, Boys and Girls Club Grande Cache Alta $54,784, Calgary Aerospace Museum Calgary Alta $211,308, Calgary Immigration Aid Society Calgary Alta $58,573, Calgary Native Friendship Society Calgary Alta $166,828, Calgary Young Men's Christian Society Calgary Alta $57,005, Calling Lake Community Assoc Calling Lake Alta $84,432, Canadian Congress for Learning Opportunities Edmonton Alta $85,157, Cam Am Sulphur Purifiers Inc Calgary Alta $51,570, Caslan Metis Settlement Assoc Caslan Alta $322,029, Catholic Social Services Edmonton Alta $55,173, Chiniki Band Morley Alta $51,600, City of Calgary Social Service Calgary Alta $82,320, City of Medicine Hat Medicine Hat Alta $57,186, Creative Employment Development Assoc Edmonton Alta $50,694, Cree Indian Band Council Fort Chipewyan Alta $59,342, Crowsnest Pass Economic Development Blairemore Alta $491,613, Diocese of St Paul St Paul Alta $117,933, Distress Centre Drug Centre Calgary Alta $59,825, Edmonton R C Separate School Edmonton Alta $50,479, Employment Development Service Edmonton Alta $100,235, Fort Assiniboine Airport Assoc Edmonton Alta $63,063, Frog Lake Tribal Admin Frog Lake Alta $54,675, Gift Lake Waskayigun Assoc Gift Lake Alta $84,974, Glenbow Alberta Institute Calgary Alta $83,273, Grande Cache Chamber of Commerce Grande Cache Alta $80,180, Grande Prairie Friendship Centre Grande Prairie Alta $198,875, Indian News Media Standoff Alta $53,081, ITC Fundraising Campaign Ottawa Ont $57,648, Jasper Construction & Consulting Jasper Alta $142,562, Kart Gardens International Inc Calgary Alta $53,600, KI Mamow Atoskaynow Hinton Alta $55,744, Kinsmen Club of St Albert St Albert Alta $487,806, La Societe les bles d'or St Paul Alta $53,027, Lethbridge Public Library Lethbridge Alta $61,662, Lethbridge Volunteer Bureau Assoc Lethbridge Alta $64,589, Little Red River Band High Level Alta $70,267, Local 114 Lac La Biche Mission Lac La Biche Alta $73,021, Local 14 Mission Metis Assoc Lac La Biche Alta $71,522, McMan Youth Services Assoc Edmonton Alta $231,345, Mennonite Centre for Newcomers Edmonton Alta $261,810, Nanton Golf Club Nanton Alta $74,295, Native Friendship Society Lethbridge Alta $56,069, New Town of High Level High Level Alta $75,778, O'Chiese Indian Band Rocky Mountain House Alta $119,934, Paul Band Indian Reserve Duffield Alta $58,500, Peigan Band Admin Brocket Alta $77,514, Peigan Band Housing Authority Brocket Alta $57,604, Polish Canadian Assoc Calgary Alta $131,648, Pond Inlet Rehab Project Pond Inlet Alta $77,480, Poplar Region Economic Council Wildwood Alta $54,784, Rehabilitation Society for Southwestern Alberta Lethbridge Alta $54,675, Saarag Project Pangnirtung NWT $53,214, Sarcee Indian Band Calgary Alta $86,632, Savanna Agricultural Society Silver Valley Alta $65,700, Settlement Soonigan Corporation Edmonton Alta $127,256, Shiloh Wilderness Ranch Society Priddis Alta $69,610, Silver Dollar Bowl Calgary Alta $124,200, Slave Lake Ski Club Slave Lake Alta $54,736, Slave Lake Native Friendship Centre Slave Lake Alta $96,218, St Stephens Parish Olds Alta $81,570, Stry Rural Electrification Assoc Willingdon Alta $58,062, Sunchild Indian Band Rocky Mountain House Alta $87,712, The Alberta Seventh Step Society Calgary Alta $75,953, The Boys and Girls Club of Calgary Calgary Alta $127,214, The Entrance Society of Calgary Calgary Alta $50,610, The Geotechnical Resources Ltd Calgary Alta $57,000, Town of Cold Lake Cold Lake Alta $74,655, Town of Edson Edson Alta $66,392, Town of Hinton Hinton Alta $99,642, Town of Slave Lake Recreation Slave Lake Alta $80,740, Town of Stettler Stettler Alta $78,581, U First Community Services Lethbridge Alta $95,643, Universiade '83 Edmonton Corporation Edmonton Alta $406,302, University of Alberta Edmonton Alta $86,848, Wabasca Development Assoc Wabasca Alta $66,804, West 10 Community Services Edmonton Alta $53,878, White Eagle Chapter Alberta Whitecourt Alta $55,844, Whitefish Lake Indian Band Whitefish Alta $88,040, Whitefish Lake Band 128 Goodfish Lake Alta $81,456, YMCA of Calgary Calgary Alta $79,244, YMCA of Edmonton Edmonton Alta $150,773, YMCA of Lethbridge and District Lethbridge Alta $53,983, Zhahtikoe Friendship Centre Fort Providence NWT $58,361;

British Columbia/Yukon Territory Region—

A & D Trucking Terrace BC $61,707, A & R Enterprises 100 Mile House BC $159,743, Adams Lake Indian Bank Chase BC $91,000, Afton Operating Corp Vancouver BC $288,000, Ainsworth Recreation Club Ainsworth BC $65,000, Air Cadet League Yellowknife NWT $117,188, Alberni Fall Fair Assoc Port Alberni BC $96,827, Alberni Golf Club Port Alberni BC $148,648, Alberni Valley Chamber of Commerce Port Alberni BC $209,957, Allied Indian and Metis Society Vancouver BC $65,596, Alpine Riding Academy Port Moody BC $62,500, Anahim Business Assoc Anahim Lake BC $71,236, Anahim Lake Stockman's Assoc Anahim Lake BC $61,896, Apex Topping and Fall Penticton BC $74,927, BC Forest Products Campbell River BC $236,625, BC Forest Products Crofton BC $1,183,476, BC Forest Products Honeymoon Bay BC $430,007, BC Forest Products Tofino BC $76,952, BC Forest Products Vancouver BC $122,470, BC Native Women's Society Kamloops BC $51,568, BC Timber Nelson BC $84,850, BC Timber Terrace BC $103,130, Bear Mountain Properties MacKenzie BC $83,200, Beaver Creek Improvement District Port Alberni BC $133,750, Bigfoot Industries Ltd Armstrong BC $71,100, Big M Forestry Courtenay BC $125,020, Boy Scouts of Canada Vancouver BC $115,242, Britannia Beach Historical Society Britannia Beach BC $85,800, British Columbia Assoc for the Mentally Retarded Vancouver BC $70,621, British Columbia Forest Museum Duncan BC $130,000, Burgess Fisheries Ltd Prince Rupert BC $60,316, Burke Mountain Trail Riders Assoc Port Coquitlam BC $81,828, Burrard Indian Band North Vancouver BC $66,242, Canadian Forest Products Woss BC $266,600, Canadian Forestry Assoc Vancouver BC $71,251, Canoe Cove Manufacturing Sidney BC $81,934, Cariboo Workers Assoc 100 Mile House BC $120,960, Cee En Lumber Ltd Enderby BC $90,000, Central Okanagan Small Boat Assoc Kelowna BC $104,975, Centurion Charters Annacis Island BC $52,800, C H Architecture Shop Vancouver BC $73,800, Champagne Aishnik Indian Band Haines Junction YT $81,616, Children's Arts Umbrella Assoc Vancouver BC $86,305, Children's Jubilee Burnaby BC $54,925, City of Kimberley Kimberley BC $150,137, Clayoquot Community Adjustment Port Alberni BC $192,079, Clear Mind Enterprises Squamish BC $54,000, Coast Foundation Society Vancouver BC $90,624, Coast Thinning Co Sooke BC $96,250, Conifer Enterprises Nanaimo BC $259,760, Conifer Management Nelson BC $51,432, Corp of District N Cowichan Duncan BC $343,512, Corp of the City of Prince George Prince George BC $154,231, Corp of the Village of Alert Bay Alert Bay BC

EMPLOYMENT AND IMMIGRATION—*Continued*

$77,202, Corp of the Village of Fernie Fernie BC $499,000, Corp of the Village of Masset Masset BC $78,648, Corp of the Village of North Cowichan Duncan BC $254,410, Corp of the Village of Silverton Silverton BC $64,647, Cowichan Golf and Country Club Duncan BC $199,655, Cowichan Indian Band Council Duncan BC $109,045, Cowichan Valley Regional District Duncan BC $95,866, Crescent Beach Community Service Crescent Beach BC $84,500, Crestbrook Forest Elko BC $80,275, Crestwood Forest Industry Cranbrook BC $68,400, Cypress Anvil Mining Corp Calgary Alta $1,482,000, Dawson Indian Band Dawson City YT $97,363, DB Forest Cumberland BC $104,651, D Ellison Cobblehill BC $88,212, DE Law Prince George BC $52,314, D&R Enterprise 100 Mile House BC $91,033, D Falling & Bucking Kitimat BC $62,750, District of North Cowichan Duncan BC $59,535, D McKenzie Contracting Terrace BC $54,000, Dease Lake Dease Lake BC $88,757, Deer Trail Development Victoria BC $268,560, Deka Lake Volunteer Fire Department Lone Butte BC $143,650, District of New Hazelton New Hazelton BC $109,744, District of Terrace Terrace BC $66,119, Doh Day De Claa Indian Friendship Prince George BC $97,565, Douglau Lake Timber Co Ymir BC $59,920, Dougs Market 100 Mile House BC $138,000, Duncan Assoc of the Mentally Handicapped Duncan BC $50,481, Elizabeth Fry Society Vancouver BC $132,453, Elwood Enterprises Terrace BC $189,726, Enderby and District Chamber of Commerce Enderby BC $61,362, Enderby Merchants Assoc Enderby BC $82,192, Eurocan Pulp and Paper Co Kitimat BC $157,486, Exhibition Ground Renovation Dawson BC $55,250, Falcon Viewing and Silvics Prince George BC $51,000, Falls Way Development Co 100 Mile House BC $289,550, Federation of Private Child Care Delta BC $63,710, Fernie Golf and Country Club Fernie BC $87,913, First United Church Social Housing Vancouver BC $58,835, Forest Grove Volunteer Fire Department Forest Grove BC $99,252, Fort St James Fall Fair Society Fort St James BC $79,069, Fort St John Ski Club Fort St John BC $97,500, Franklin Lumber Co Port Alberni BC $64,132, Free Spirit Venture Smithers BC $79,200, Gabriola Island Community Hall Assoc Gabriola Island BC $50,336, GDR Tree Services 100 Mile House BC $348,501, Get Away Enterprises Richmond BC $50,700, G Hamilton Logging Terrace BC $78,431, Gitlakdamix Band Council New Aiyansh BC $62,721, Great Cariboo Ride Assoc 100 Mile House BC $66,820, Green Lake Showpokes 70 Mile House BC $88,170, Haines Junction Local Improvement District Haines Junction YT $72,050, Halcyon Hotsprings Nakusp BC $123,500, Heiltsuk Band Council Waglisla BC $183,105, Horticulture Centre Victoria BC $51,233, Holiday Park Development Winfield BC $774,000, Hughes Investment Vancouver BC $75,659, Huock Resource Construction Terrace BC $64,901, Hytec Manufacturing Ltd Armstrong BC $118,389, IWA Local 1-71 Terrace BC $230,309, Intensive Forestry Salmo BC $91,822, International Woodworkers of America Terrrace BC $127,462, JC Lee Associates Nanaimo BC $51,748, J Hamilton Terrace BC $55,125, JM Jones Trucking Terrace BC $64,262, John Howard Society Victoria BC $50,492, John Howard Society of BC Vernon BC $174,286, K&L Enterprises Eagle Creek BC $97,625, Kakawis Family Development Centre Tofino BC $61,520, Kaslo and District Arena Assoc Kaslo BC $55,193, Kera Kelowna BC $68,270, Kermore Friendship Centre Terrace BC $54,394, Kimberley Bavarian Society Kimberley BC $214,500, Kitasoo Band Council Klemtu BC $71,871, Kitimaat Village Council Kitimaat BC $57,820, Kwakiutl Band Council Port Hardy BC $60,398, Lakelands Mills Prince George BC $104,280, Laren House Society Victoria BC $89,406, Laurel Assoc Kelowna BC $239,895, Laurielle Resources Salmo BC $59,400, L104 Holdings Halfmoon Bay BC $90,000, L Shkuratoff Terrace BC $52,814, Little Oliver Contracting Terrace BC $70,412, Long Beach Recreation Community Longworth BC $69,160, Long Beach Recreation Corp Ucluelet BC $61,980, Main Source Management Society Vancouver BC $109,752, Malaspina Consultants Nanaimo BC $54,000, Marathon Builders 100 Mile House BC $190,000, March Meadows Golf Club Cowichan BC $90,712, Masset Band Council Masset BC $78,985, Matsqui Abbotsford Community Abbotsford BC $74,909, M D Larock Terrace BC $111,606, Meadow Pine Properties 100 Mile House BC $307,800, Mission Indian Friendship Centre Mission BC $156,211, Mission's Iron Mountain Golf and Country Club Mission BC $1,017,129, Moricetown Indian Band Moricetown BC $65,000, Mount Currie Indian Band Council Mount Currie BC $77,999, Musqueam Indian Band Vancouver BC $62,596, Nanaimo Community Employment Nanaimo BC $92,612, Nanaimo Harbour Commission Nanaimo BC $150,522, Native Indian Youth Advisory Communication Vancouver BC $61,395, Navy League of Canada Port Alberni BC $55,900, New Aiyansh Village Council New Aiyansh BC $72,880, New Westminster Self Aid Never Ends New Westminster BC $54,217, Nicola Valley Fuel Fair Assoc Merritt BC $96,513, Nicola Valley Indian Development Merritt BC $72,700, Nicola Valley Golf and Country Club Merritt BC $67,688, North End Recreation Community Bowser BC $90,770, North Park Studio Ltd Victoria BC $80,084, North Peace Historial Society Fort St John BC $50,050, North Shore Sailing School Vancouver BC $91,200, North Vancouver Island Salmonide Port Hardy BC $60,656, Northway Mechanical Services Terrace BC $62,400, Northwest Forestry Service Salmon Arm BC $71,271, Nuu Chah Nulth Tribal Council Port Alberni BC $103,445, Okanagan Commemorative Pioneer Vernon BC $276,455, Okanagan Indian Band Vernon BC $63,476, Okanagan Society of Unemployed Westbank BC $1,290,880, 100 Mile House Community Club 100 Mile House BC $71,340, 100 Mile House Ladies Softball Assoc 100 Mile House BC $119,363, 100 Mile House Snowmobile Club 100 Mile House BC $61,441, 100 Mile Mushers Club 100 Mile House BC $97,420, Osoyoos Elks Lodge #436 Osoyoos BC $50,656, Outdoor Recreation Council Vancouver BC $680,231, Oyama Community Club Oyama BC $173,422, P & R Enterprises 100 Mile House BC $137,000, Pacific Coastal Tree Service White Rock BC $139,420, Penfor Consulting Sechelt BC $127,725, Pitt Ineffable Growers Pitt Meadows BC $80,375, Port Alberni Community Development Society Port Alberni BC $77,571, Powell River Golf Club Powell River BC $86,844, Powell River Regional District Development Community Powell River BC $86,410, Quadra Island Recreation Society Quathiaski Cove BC $61,441, Ravensborg Equipment Sales Nanaimo BC $72,800, Raynsburg Equipment Nanaimo BC $54,413, RE Yates Nanaimo BC $60,243, Reed Stenhouse Vancouver BC $262,456, Red Mountain Ski Club Society Rossland BC $61,600, Regional District of East Kootenay Cranbrook BC $70,200, Regional District of Port Alberni Port Alberni BC $380,838, Rogers Foods Armstrong BC $118,326, Rolf's Logging Prince George BC $80,000, Rossland Historical Museum Assoc Rossland BC $57,823, Rotary Club of Chilliwack Chilliwack BC $84,654, Rotary Club Salmon Arm BC $61,425, Sallas Forest Ltd Vancouver BC $88,320, Salmo Workers Employment Society Salmo BC $145,692, Salmon Arm Club Salmon Arm BC $70,777, Salvation Army Kamloops BC $50,047, Seshaht Band Council Port Alberni BC $58,124, Shakti Resource Management Revelstoke BC $50,400, Shegunia Enterprises Terrace BC $71,368, Shuswap Band Administration Invermere BC $52,000, Siltech Reforestation Nelson BC $563,200, Siska Indian Band Hudson's Hope BC $50,168, Siwicky Contracting Co Terrace BC $134,200, Skaloaw Development Society Salmon Arm BC $68,288, Skidegate Band Council Skidegate BC $60,282, Sliammon Indian Seafoods Powell River BC $161,166, Skookum Jim Friendship Centre Whitehorse YT $81,608, Sno Birds Lifts Duncan BC $68,135, Soviento OAPO Soviento BC $50,050, Society Promoting Environmental Community Envolment Vancouver BC $54,420, Squamish Indian Band North Vancouver BC $101,703, St Ann's Academy Kamloops BC $79,558, Sterling Wood Group Victoria BC $179,192, Stone Indian Band Hanceville BC $56,985, Stoner and District Recreation Prince George BC $86,780, Strathcona Park Lodge Strathcona Park BC $99,960, Sumas Band #6 Abbotsford BC $52,460, S&F Street Jaffray BC $62,323, Takhar Forestry Program Terrace BC $51,000, Takhar Forestry Vancouver BC $54,250, Takhar Trucking Vancouver BC $76,875, Terrace and District Community Service Terrace BC $88,161, Teslin Local Improvement District Teslin YT $50,700, The High Rigger Powell River BC $64,296, The Pas Lumber Co Ltd Prince George BC $69,150, Tida Rush Marine Farms Powell River BC $140,400, TM Thomson Assoc Victoria BC $293,283, Top of the World Ranch Ltd Fort Steele BC $88,987, Town of Comox Comox BC $52,531, Town of Faro Faro YT $54,580, Ts'zil Board of Education Mount Currie BC $96,500, Tynehead Zoological Society Surrey BC $90,989, UBC Research Forest Maple Ridge BC

EMPLOYMENT AND IMMIGRATION—*Continued*

$227,420, Undercutters Contracting Campbell River BC $66,600, Union of Spiritual Communities Grand Forks BC $57,410, United Fishermen and Allied Workers Richmond BC $88,662, United Native Nations Watson Lake YT $59,450, Urban Native Indian Education Vancouver BC $59,871, Vancouver Community College Continuing Education Vancouver BC $414,271, Vancouver Island Providence Co Duncan BC $129,983, Vancouver YMCA Vancouver BC $50,137, Village of Alert Bay Alert Bay BC $55,050, Village of Granisle Granisle BC $77,060, Village of Hazelton Hazelton BC $184,944, Village of Keremeos Keremeos BC $52,611, Village of Lake Cowichan Lake Cowichan BC $125,125, Village of Nakusp Nakusp BC $102,064, Watson Lake Local Improvement District Watson Lake YT $57,200, W Hanson Contracting Terrace BC $135,340, W Heatherington Prince George BC $101,577, WC Hughson & Co Prince George BC $177,796, Western Forest Products Port McNeil BC $67,500, West Kootenay Power and Light Trail BC $72,000, Westbank Indian Band Westbank BC $58,500, Williams Lake Community Development Assoc Williams Lake BC $129,782, WJ Green Forestry Service Victoria BC $288,615, Workmen's Compensation Board (Minister of Finance) Victoria BC $450,930, Zanzibar Holdings Vancouver BC $88,901;

National Headquarters—

Reed Stenhouse Ltd Ottawa Ont $125,000, Sedgwick Alexander Inc Ottawa Ont $78,000.

Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Farm Labour Pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements $6,324,009:

Nova Scotia Region—

Douglas Curtis Pictou $70,000, Loomer Paul Kentville $69,987;

Prince Edward Island Region—

Canada Farm Labour Pool Charlottetown $81,651, Prince County Farm Labour Pool Summerside $88,000;

Quebec Region—

Corp des SMAC de L'UPA Longueuil $805,144, Ministère des Finances du Québec Québec $582,018;

Ontario Region—

J Altseimer Schomberg $58,500, FR Bradford Chesterfield $82,289, M Berry Athens $88,100, G Bogart Aylmer $107,917, RM Coy Port Perry $85,358, M Emke Walkerton $131,269, GA Foster Ottawa $88,446, WT Hodgson Gayaga $54,372, JA Hughes St Eugene $73,900, B Johnstone Tillsonburg $142,641, LT McDonald Cobourg $133,881, RJ Miller St Catharines $66,398, Mawhiney Delhi $121,019, W Rutherford Belleville $67,405, WT Scholtens Chatham $150,000, K Simonovich Leamington $140,668, G Townsend Fergus $50,000, Treasury of Ontario Toronto $455,375;

Manitoba Region—

Brandon Canada Farm Labour Pool Brandon $81,430, Dauphin Canada Farm Labour Pool Dauphin $83,028, Portage La Prairie Canada Farm Labour Pool Portage La Prairie $112,557, Selkirk Canada Farm Labour Pool Selkirk $85,505, Steinbach Canada Farm Labour Pool Steinbach $63,240, Winkler Canada Farm Labour Pool Winkler $82,388;

Saskatchewan Region—

Canada Farm Labour Pool Moose Jaw $82,862, Canada Farm Labour Pool North Battleford $90,775, Canada Farm Labour Pool Prince Albert $90,591, Canada Farm Labour Pool Saskatoon $92,504, Canada Farm Labour Pool Yorkton $75,703;

Alberta/NWT Region—

Canada Farm Labour Pool Brooks Alta $59,075, Canada Farm Labour Pool Calgary Alta $83,550, Canada Farm Labour Pool Camrose Alta $53,549, Canada Farm Labour Pool Drumheller Alta $60,000, Canada Farm Labour Pool Edmonton Alta $87,680, Canada Farm Labour Pool Grande Prairie Alta $60,690 Canada Farm Labour Pool Lethgridge Alta $109,350, Canada Farm Labour Pool Red Deer Alta $75,175, Canada Farm Labour Pool Vegreville Alta $59,875, Canada Farm Labour Pool Wetaskiwin Alta $61,400;

British Columbia/Yukon Territory Region—

G Benson Abbotsford BC $131,000, G Blan Kelowna BC $194,000, A Cayford Armstrong BC $63,000, ML Coles Victoria BC $104,000, DE Grant Penticton BC $141,000, Scotthorne D Duncan BC $91,000.

Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of Labour Mobility and Assessment Incentives $6,766,205:

Nova Scotia Region—

Farmers Co-operative Dairy Ltd Halifax $52,271;

New Brunswick Region—

Royal Insurance Canada Saint John $61,759;

Quebec Region—

Cie Miniere IOC Sept Iles $722,276, Comite d'Adaptation Communautaire Lislet $63,012, Dominion Textile Valleyfield $53,084, Texaco Canada Inc Montreal $74,125, Ville de Schefferville Schefferville $127,835;

Saskatchewan Region—

Department of Northern Saskatchewan Uranium City $206,395, Eldorado Nuclear Ltd Uranium City $272,471, Municipal Corporation of Uranium City Uranium City $56,624;

Alberta/NWT Region—

Royal Insurance Canada Edmonton Alta $100,000, Stanley Assoc Engineering Ltd Edmonton Alta $64,109;

British Columbia/Yukon Territory Region—

Fraser Valley Milk Vancouver BC $72,541, Gulf Canada Kamloops BC $64,507.

Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program $10,303,655

Payments to organizations or individuals in support of activities complementary to Labour Market Policy $18,687,108:

Newfoundland Region—

Corner Brook Chamber of Commerce Corner Brook $56,255;

EMPLOYMENT AND IMMIGRATION—*Continued*

Nova Scotia Region—

Assoc for Management of Unemployment Skills and Training for Youth Sydney $160,359, Metro Area Community Service Board for the Deaf Halifax $57,959, Metropolitan Mental Health Planning Board Halifax $77,400, Mount Saint Vincent University Halifax $94,078, Native Council of Nova Scotia Truro $127,202, Supportive Action Community Outreach for Women Halifax $53,561, Truro Boys and Girls Club Truro $71,666, Young Women's Christian Assoc Halifax $70,809;

New Brunswick Region—

Canadian Paraplegic Assoc Fredericton $108,587, CNIB Maritime Division Fredericton $74,529, Le Conseil Consultatif sur la Condition de la Femme au NB Bathurst $106,940;

Prince Edward Island Region—

PEI Council of the Disabled Charlottetown $56,777, Women's Employment Program Charlottetown $116,491;

Quebec Region—

Action Emploi Menganie et BCN Havre St Pierre $277,802, Philippe Anctil en Fideicommis pour le Projet «La Croisee» Quebec $93,057, Assoc de la Sante Mentale (Filiale de Quebec) Quebec $93,722, Assoc des Paraplegiques du Quebec Montreal $72,314, Roger Bergeron en Fideicommis pour le Projet «Gout de Vivre» Drummondville $78,498, Bureau de Consultation Jeunesse Inc Montreal $125,230, CLSC Lac Etchemin Lac Etchemin $162,884, CLSC Lomater St Louis de Terrebonne $65,233, Michel Cantin en Fideicommis pour le Projet «La Fonction» Quebec $117,062, Carrefour Communautaire le Mautier Longueuil $106,300, Centre d'adaptation de la Main d'œuvre aerospatiale du Quebec Montreal $115,442, Centre de Ressources pour delinquant Inc Sherbrooke $155,646, Centre d'Orientation Juif Montreal $51,244, Centre Marronier Inc Montreal $154,470, Expri Travail Inc Hull $201,306, Integration des Femmes au Travail Inc St Laurent $157,245, Jonathan 1445 Inc $85,000, Kativik Regional Government In trust Kuijuak $86,128, La Cooperative D'Amenagement des Ressources du Transcontinentale Cte Temiscouata $107,172, La Fondation Marie Soleil et Jonathan Inc Rouyn $72,593, La Societe d'Exploitation des Ressources de la Metis Inc St Gabriel $81,996, La Societe d'Exploitation des Ressources de la Neigette Inc Trinite des Monts $106,349, Le Centre des Femmes de l'Estrie Ltee Sherbrooke $137,882, Le Regroupement des Femmes Region des Monts Ste Anne des Monts $56,108, Les Mutantes de Drummondville Inc Drummondville $80,345, Dr Jacques MacKay Hopital Riviere des Prairies Riviere des Prairies $121,767, Andre Morin en Fideicommis pour le Projet "Inter-Prif" Cte Temiscouata $106,709, Service d'Aide aux Neo Quebecois et Immigrants Inc Montreal $248,174, Service d'Emploi le Demarage Inc Joliette $67,090, Service Relance Saguenay Lac St Jean Inc Alma $119,074, Via Travail Inc Montreal $258,567;

Ontario Region—

Board of Directors for the Immigrant Women's Job Placement Centre Toronto $130,725, Canadian Hearing Society Toronto $70,264, Canadian National Institute for the Blind Toronto $100,067, Citizen Action Group Hamilton $215,336, Costi-Iias Immigration Services Toronto $73,834, Glengarry Interagency Group Inc Alexandria $70,196, Haliburton Highland Chamber of Commerce Minden $67,057, Jewish Vocational Service Toronto $66,819, John Howard Society Kingston $59,892, John Howard Society Toronto $94,663, Metro Toronto Youth Employment Opportunities Toronto $115,025, Path Employment Services Inc Hamilton $101,004, Social Planning Council of Ottawa Carleton Ottawa $117,721, Special Needs Employment Agency Sarnia $98,111, Times Change Women's Employment Service Inc Toronto $118,711, Windsor Western Hospital Windsor $92,372, Womanpower Inc London $170,702, Women's Career Counselling Service of Ottawa Inc Ottawa $116,237, Youth Employment Service Inc Toronto $50,343, YMCA Metro Toronto Toronto $53,485;

Manitoba Region—

Career Opportunities II Winnipeg $153,908, Dakota Ojibway Brandon $195,653, Dauphin Friendship Centre Dauphin $63,000, Employment & Resource Centre Beausejour $81,364, E Quality Employment Inc Winnipeg $162,035, Native Employment Services Winnipeg $228,759, Reaching Out Employment Service Winnipeg $58,450, Selkirk Outreach Selkirk $99,500, Senior Citizens Job Bureau Winnipeg $70,948 The Pas Outreach The Pas $156,531, Women's Employment Counselling Service Winnipeg $266,116 Youth Employment Service Winnipeg $148,057;

Saskatchewan Region—

Canadian National Institute for the Blind Regina $100,481, Disabled Persons Employment Services Regina $72,304, Meadow Lake Native Outreach Meadow Lake $64,990, Native Employment Centre Regina $185,739, Native Outreach Program North Battleford $84,976, Norsask Native Outreach La Ronge $475,923, Parkland Native Outreach Yorkton $67,633, Prairie Employment Program North Battleford $94,083, Saskatoon Native Outreach Saskatoon $176,895, Working for Women Saskatoon $262,599;

Alberta/NWT Region—

Calgary Assoc of Self Help Calgary Alta $147,267, Distinctive Employment Counselling Edmonton Alta $307,704, Lac La Biche Regional Employment Lac La Biche Alta $81,059, Lethbridge Hire a Student Community College Lethbridge Alta $63,626, Options for Women Society Edmonton Alta $127,423, Sagitawah Employment Services Whitecourt Alta $61,898, The Lesser Slave Lake Indian Band High Prairie Alta $61,401, Tribal Chiefs Assoc St Paul Alta $179,557, Yellowhead Tribal Council Spruce Grove Alta $51,012;

British Columbia/Yukon Territory Region—

Ability Personnel Assoc Victoria BC $55,293, Armstrong Enderby Youth Employment Counselling Assoc Armstrong BC $57,937, British Columbia Corrections Assoc Vancouver BC $110,331, British Columbia Native Women's Society Kamloops BC $87,436, Burns Lake Community Development Assoc Burns Lake BC $58,938, Canadian National Institute for the Blind Vancouver BC $148,103, Chilliwack Community Services Chilliwack BC $58,702, Delta Youth Services Delta BC $64,317, Fort Outreach Sponsor Committee Fort St James BC $60,547, Fort St John Lifeline Society Fort St John BC $51,160, 411 Seniors Centre Society Vancouver BC $91,811, Gitkson Carrier Tribal Council Hazelton BC $116,992, Golden Community Resources Society Golden BC $57,358, John Howard Society of Vancouver Island Victoria BC $88,462, Kootenay Indian Area Council Cranbrook BC $54,036, Nakusp District Homemaker Society Nakusp BC $62,096, Nanaimo Women's Resource Society Nanaimo BC $52,962, Outreach 69 Sponsor Board Qualicum Beach BC $89,617, Peninsula Community Assoc Sidney BC $57,033, Polaris Board of Sponsors Burnaby BC $152,072, Richmond Youth Services Agency Richmond BC $56,573, Shuswap Outreach Society Salmon Arm BC $103,065, Skidegate Band Council Queen Charlotte City BC $76,109, Strathcona Manpower Outreach Advisory Group Vancouver BC $138,691, The Aware Society New Westminster BC $306,279, The Coast Foundation Society Vancouver BC $57,015, The Second Step Society Port Coquitlam BC $55,860, United Native Nations Local 108 Vancouver BC $90,389, Western Community Outreach Society Victoria BC $97,339, Work and Learn Outreach Society Surrey BC $59,974.

Local Economic Development Assistance $1,267,000:

EMPLOYMENT AND IMMIGRATION—*Continued*

Newfoundland Region—

Exploits LEDA Botwood $70,000;

New Brunswick Region—

Adel Ken Leda Buctouche $144,000;

Prince Edward Island Region—

West Prince Ventures Ltd O'Leary $94,000;

Quebec Region—

Adel Haute Gatineau Inc Maniwaki $85,000, Ader de la Matapedia Amqui $150,000;

Ontario Region—

Kleda Corp Kirkland Lake $91,000, Rainy River Business Development Corp Fort Frances $99,000;

Manitoba Region—

Dakota Ojibway Winnipeg $142,000, Indian Business Development Winnipeg $114,000;

Saskatchewan Region—

North West Leda Corp North Battleford $150,000;

British Columbia/Yukon Territory Region—

Williams Lake Community Development Association Williams Lake BC $110,000.

Community Development Projects $41,344,241:

Newfoundland Region—

Green Bay Integrated School Board District Springdale $220,400, Town of Bishop's Falls Bishop's Falls $100,000;

Nova Scotia Region—

Cape Breton Foundation of Agriculture Bras d'Or $150,000, City of Halifax Halifax $78,824, City of Sydney Sydney $200,000, Miners Memorial Society New Waterford $100,000, Municipality of the County of Cape Breton Sydney $107,286, Neptune Theatre Foundation Halifax $59,146, Sydney Downtown Parking and Development Corp Sydney $80,706, Symphony Musicians Trust Fund Society Halifax $151,686, Town of Sydney Mines Sydney Mines $198,764, The Trustees of Saint Georges Creek Orthodox Church Halifax $200,000, Westmoor 57 Co-op Ltd Halifax $50,000;

New Brunswick Region—

City of Moncton Moncton $1,210,254, City of Saint John Saint John $748,642, Conseil Recreatif de Cocagne Cocagne $60,000, The Rotary Senior Citizens Housing Ltd Saint John $81,959;

Quebec Region—

Amphitheatre de l'Islet Nord St Jean Port Joli $300,000, Archeveche de Montreal Montreal $143,270, Assoc communautaire de d'Israeli Inc Richmond $100,000, Assoc communautaire de Ste Julie Ste Julie $100,270, Assoc des citoyens d'Austin Ltee Austin $114,107, Assoc des gens d'affaire de Pontiac Inc Campbell's Bay $94,399, Assoc des Loisirs de l'Acadie l'Acadie $100,000, Assoc des Loisirs de St Alexandre St Alexandre $100,000, Casa d'Italia Corp Montreal $162,692, Camp musical d'Asbestos Asbestos $98,253, Chambre de commerce de Chambord Chambord $167,050, Chambre de commerce de Charlesbourg Charlesbourg $50,000, Chambre de commerce de Farnham Farnham $64,955, Chambre de commerce de Nominingue Nominingue $90,000, Chambre de commerce de Magog Magog $170,000, Chambre de commerce de Senneterre Senneterre $285,045, Centre amitie jeunesse Chambly Chambly $100,000, Centre communautaire St Clothilde Chateauguay $75,000, Centre d'information communautaire depannage Inc Montreal $227,642, Centre de formation Laval Quebec $229,721, Centre de la Nature Laval $900,000, Centre des Loisirs de Richmond Richmond $175,000, Centre des Jardins de Quebec Chateauguay $174,954, Centre Paroissial de Longueuil Longueuil $207,906, Centre des Loisirs de St Sacrement Quebec $50,000, Centre Plein Air Forestiers Les Cedres $410,000, Centre Plein Air La Salliere Inc Lac Beauport $171,181, Centre recreatif St Charles de Portneuf St Charles de Portneuf $96,999, Chantier du Pere Alex Inc Chicoutimi Nord $50,000, Chevaliers de Colomb de St Amable St Amable $60,213, Club Lion de Gatineau Gatineau $300,000, Club de l'Age d'Or de Contrecœur Contrecœur $80,147, Club Lion de St Bernard de Lacolle Lacolle $125,000, Club Nautique d'Amos Inc Amos $85,678, Club Nautique de Peribonca Inc Peribonca $130,817, Club optimiste de Bellefeuille Bellefeuille $199,427, Club optimiste de Charette Trois Rivieres $50,000, Club optimiste de Laflèche Laflèche $50,000, Club optimiste de Lennoxville Lennoxville $58,754, Club optimiste de Napierreville Napierreville $157,949, Club optimiste de Prevost Inc Prevost $127,733, Club optimiste de St Philippe Inc St Phillippe de Laprairie $125,000, Club Rotary d'Amos Amos $250,000, Club Social et Sportif du Lac Megantic Campton $53,000, Club social des pompiers volontaires de Shannon Shannon $117,113, Club de Ski de Beauce (80) Inc Vallee Jonction $150,000, Commission des Loisirs de Lorretteville Lorretteville $170,000, Comite des Loisirs de St Alban St Alban $50,000, Comite des citoyens de St Cyriac Jonquiere $70,521, Commission des loisirs de Shipshaw Shipshaw $275,000, Comite des loisirs de Cyriac Jonquiere $50,000, Comite de l'exploitation regionale agricole de Sherbrooke Sherbrooke $1,500,000, Comite paroissial de St Emile St Emile $50,000, Comite du hockey mineur de Donnacona Donnacona $60,000, Comite de promotion Industrielle de Windsor Windsor $60,422, Corp du centre sportif St Gabriel St Gabriel de Brandon $880,578, Communaute Hollimique de Montreal Montreal $111,564, Corp des chutes de la petite Bostonnais Inc Haute Mauricie $98,512, Corp du sommet quebecois de la jeunesse Quebec $200,000, Compagnie Rena Inc Montreal Montreal $250,000, Corp du Mont Orignal Bellechasse $194,316, Corp du Musee de Longueuil Longueuil $437,187, Corp centraide Ste Genevieve Berthier $71,144, Corp nautique de Fossambault sur le Lac Fossambault $74,707, Cooperative de promotion economique de La Baie La Baie $234,789, Corp de l'exposition du Bassin de St Isidore St Isidore $87,890, Corp du parc des loisirs de sport de plein air de Barraute Barraute $73,919, Conseil regional de developpement Lamandiere Joliette $100,000, Doremy Sherbrooke Sherbrooke $99,205, Entraide Huberdeau Inc Huberdeau $65,000, Exposition agricole de St Honore de Beauce St Honore de Shenley $100,000, Fabrique de la paroisse Notre Dame de Protection Fleurimont $234,000, Festival de la volaille de St Felix de Valois Trois Rivieres $150,000, Fabrique de la paroisse Sacre Cœur Longueuil $234,799, Fabrique de la Paroisse du Precieux Sang Montreal $121,400, Fabrique Notre Dame de la Garde Longueuil $75,000, Fabrique de St Leon de Westmount Montreal $199,494, Fabrique St Paul Montreal $51,457, Fabrique St Paul apotre Chicoutimi $56,900, Fabrique St Irenee St Henri Montreal $85,688, Fabrique St Thomas apotre Montreal $243,934, Fabrique St Zotique Montreal $225,452, Festival western de St Victor St Victor $125,000, Fogolar Turlon Rosemont $88,478, Fondation du centre Aubre St Victor $250,000, Fondation McGauley Bishopton $50,000, Hopital Mammologique de Montreal Montreal $459,476, Jeune chambre de Val Belair Val Belair $62,706, Loisir jeunesse du Cap de la Madeleine Cap de la Madeleine $372,382, Loisirs St Mathieu de Belœil Belœil $67,406, Logements Richelieu Lachute Lachute $57,733, Loisirs St Elizabeth St Elizabeth $137,500, La Maison du 3e Age Inc Marieville $50,000, Le Patronage St Vincent de Paul de Quebec Quebec $227,773, Le Patro de Roc Amadour Inc Quebec $301,450, La Plaza Maskoutaine Inc St Hyacinthe $547,766, La Securite Routiere Inc Chicoutimi Nord $90,000, Le

EMPLOYMENT AND IMMIGRATION—*Continued*

Club Sportif Grande Coudee St Martin $102,263, Metcalfe Assoc Westmount Montreal $72,565, Musee des Grandes Rivieres Gatineau $77,615, Ogis Inc Granby $202,597, Office de terrain de jeux de St Come de Beauce St Come $200,000, Office de terrain de jeux de Ham Nord Inc Richmond $74,926, Office de terrain de jeux du Lac St Charles Lac St Charles $300,000, Office de terrain de jeux de Notre Dame des Anses Notre Dame de Montauban $150,000, Paroisse St Alphonse de Youville Montreal $208,378, Paroisse St Leopold Laval $115,000, Patro de Charlesbourg Charlesbourg $70,000, Polydium Chateauguay $277,600, Sentier Plein Air Laval Laval $1,386,487, Societe de Developpement Economique de la region de Mont Laurier Mont Laurier $90,912, Societe de Developpement Economique de la Haute Gatineau Maniwaki $55,330, Societe d'Expansion Economique du Saguenay Chicoutimi $90,000, Societe d'Amenagement Rural de la Gaspesie et des Iles de la Madeleine (SARGIM) New Richmond $96,757, Societe de Developpement des Loisirs de Lorraine Inc Lorraine $500,000, Societe de Developpement de Loisirs de Richelieu Richelieu $90,828, Services des Loisirs de St Alexis des Monts Inc St Alexis $150,000, Societe Zoologique de Granby Granby $109,732, Societe d'Exploitation des Ressources de la Vallee Inc Amqui $75,000;

Ontario Region—

Biscotasing Citizen's Committee Biscotasing $68,000, Bishop MacDonell High School Guelph $66,405, Black Theatre Toronto $92,207, Canadian Alliance for Italian Integration and Culture Toronto $58,847, Children's Aid Society Guelph $168,416, Corp of the City of Sault Ste Marie Sault Ste Marie $74,865, Corp of the Township of Johnson Johnson $120,000, Covenant House Toronto $230,000, Dover Township Dover $193,003, Guelph Public Library Guelph $63,846, Guelph United Way Social Planning Guelph $52,412, Guelph YMCA Guelph $78,499, Harrow Agriculture Society Harrow $50,000, Ignatius College Guelph $87,386, Lambton Kent Memorial Agricultural Centre Lambton $115,749, Local Services Board of Foleyet Foleyet $58,300, Local Services Board of Gogama Gogama $50,000, Manitoulin Publishing Co Manitoulin $86,356, Municipality of Niagara Niagara on the Lake $302,273, Municipality of Waterloo Kitchener Waterloo $320,345, Niagara South Board of Education Welland $154,648, Hawkesbury Regional Hospital Hawkesbury $94,312, Regional Municipality of Waterloo Kitchener Waterloo $100,268, Royal Canadian Legion London $116,872, Save our Streams Toronto $183,000, Science North Sudbury $215,021, Speedside United Church Speedside $50,403, St Helen's Roman Catholic Church Toronto $119,192, The Greek Canadian Community Niagara Falls $62,800, Town of Capreol Capreol $75,000, Town of Forest Forest $70,500, Town of Grimsby Grimsby $804,391, Town of Iroquois Falls Iroquois Falls $99,810, Town of London London $83,100, Town of Petrolia Petrolia $204,940, Town of Rochester Rochester $155,157, Town of Strathroy Strathroy $231,215, Town of Tilbury Tilbury $107,863 Town of Walden Walden $120,000, Town of Wallaceburg Wallaceburg $103,039, Township of Atikokan Atikokan $230,000, Township of East Ferris East Ferris $68,640, Towship of West Williams West Williams $70,791, Village of Highgate Highgate $75,000, Wawtay Native Communications Kenora $134,596, Western Fair Assoc London $180,808;

Manitoba Region—

Arctic Sewing Churchill $161,625, Brandon Centennial Brandon $194,000, Fort Garry Women's Resource Centre Winnipeg $55,000, Gateway to Affordable Housing Winnipeg $76,000, Manitoba Child Care Winnipeg $63,465, Manitoba High School Athletic Assoc Winnipeg $217,255, Osborne Village Winnipeg $230,652, Riverborne Development Winnipeg $61,150, Riverborne Development Winnipeg $59,467, St Amant Centre Winnipeg $58,088, University of Manitoba Students Assoc Winnipeg $53,753, University of Manitoba Student Union Winnipeg $212,527, Villa Cabrini Inc Winnipeg $116,288, YMCA Winnipeg $130,000;

Saskatchewan Region—

Avonlea Memorial Rink Board Avonlea $50,000, City of Regina Regina $99,725, Invermay Recreation Centre Building Committee Invermay $50,000, Lloydminster Golf Club Lloydminster $50,000, Mossbank Artificial Ice Fund Mossbank $60,000, Redvers Activity Centre Incorporated Redvers $50,000, Star City Rink Committee Star City $60,000, Town of Gabri Gabri $100,000, Town of Wynyard Wynyard $61,573, Village of Zenon Park Zenon Park $50,000, Weyburn Recreation Building Corp Weyburn $50,000, Wheatland Plus 50 Club Eston $60,000;

Alberta/NWT Region—

Edmonton Ethnic Learson Centre Edmonton Alta $69,987, Southern Alberta Hostelling Assoc Calgary Alta $821,400;

British Columbia Region—

BC Federation of Labour Burnaby $519,340, Brokton Pavilion Society West Vancouver $100,000, District of Sparwood Sparwood $67,082, National Project Save Assoc Vancouver $80,000, Regional District of Central Kootenay Castlegar $96,200.

Local Employment Assistance and Development $828,666:

New Brunswick Region—

Adel Kent Leda Buctouche $110,000;

Prince Edward Island Region—

West Prince Ventures Ltd O'Leary $103,000;

Ontario Region—

Rainy River Business Development Corp Fort Frances $50,000;

Manitoba Region—

Dakota Ojibway Development Winnipeg $194,000;

British Columbia Region—

Nicola Valley Indian Development Merritt $170,000, Williams Lake Community Assoc Williams Lake $80,000.

Grant to Frontier College of Canada $175,000— Frontier College of Canada Toronto Ont $175,000.

Grants to Voluntary Organizations $389,800— Canadian National Institute for the Blind Ottawa Ont $110,000, Newfoundland and Labrador Youth Advisory Council St John's Nfld $65,020.

Canadian Labour Market and Productivity Centre Ottawa Ont $620,000

Government's Contribution in respect of Fishermen's Benefits $140,146,763

IMMIGRATION PROGRAM $27,849,191

Adjustment Assistance $24,636,346:

Quebec Region—

ASSH (La) Cie Inc Quebec $50,995, Rossy S Inc Montreal $66,965;

Ontario Region—

Alexander's Furniture London $60,535, Aristocrat Apartment Hotel Ottawa $89,673, Atlas Furniture Ottawa $88,333, Beacon Arms Hotel

EMPLOYMENT AND IMMIGRATION—*Concluded*

Ottawa $140,439, Guaranty Properties Toronto $63,443, Holiday Inn Windsor $51,278, K Mart Canada Ltd Ottawa $97,694, Toronto Apartment Building Co Ltd Toronto $518,115, Waldorf Hotel Toronto $71,782, Zellers Ltd Windsor $104,640;

Manitoba Region—

Balmoral Motor Hotel Winnipeg $168,676, Big Four Sales Ltd Winnipeg $107,106;

British Columbia/Yukon Territory Region—

Army and Navy Department Store Ltd Vancouver BC $288,910, English Bay Apartment Hotel Vancouver BC $307,028, Grantree Furniture Rentals Ltd Vancouver BC $314,113.

Immigrant Settlement and Adaptation $3,151,124:

Quebec Region—

Centre Social d'Aide aux Immigrants Montreal $67,000, Service des Interpretes aupres des Refugies Indochinois (SIARI) Montreal $59,899;

Ontario Region—

Centre for Spanish Toronto $51,691, COSTI IIAS Toronto $64,227, Jewish Immigrant Aid Society Toronto $53,545, Latin American Comm Toronto $58,410, Ottawa Carleton Immigration Ottawa $136,642, Vietnamese Assoc Toronto $64,440, Working Women Toronto $55,096;

Manitoba Region—

Citizenship Council of Winnipeg Winnipeg $85,500;

Alberta/NWT Region—

Calgary Immigrant Aid Society Calgary Alta $73,100, Edmonton Catholic Social Services Edmonton Alta $71,568, Edmonton Immigrant Services Assoc Edmonton Alta $64,988;

British Columbia/Yukon Territory Region—

Immigrant Services Society of BC Vancouver BC $104,000, Multilingual Orientation Service Assoc for Immigrant Communities Vancouver BC $79,500, Orientation Adjustment Services for Immigrants Society Vancouver BC $69,200, United Chinese Community Enrichment Services Society Vancouver BC $93,120.

New Employment Expansion and Development Program $61,721

ENERGY, MINES AND RESOURCES $4,372,518,634

Department $4,372,496,634

ADMINISTRATION PROGRAM $72,000

Sulphur Development Institute of Canada $72,000

ENERGY PROGRAM $4,367,871,594

University of Calgary for the Energy Resources Institute $125,000

Grant to Memorial University for an oil and gas resource camp $2,500

In support of organizations associated with the research, development, management and promotion of energy related issues $20,000

Solar Energy Society of Canada $10,000

Brace Research Institute of McGill University $5,000

Biomass Energy Institute Inc $5,000

In support of Laval University for a scholarship program $142,240

Payment to Newgrade Energy Inc to partially fund a feasibility study of constructing and operating a heavy crude oil upgrader in Saskatchewan $108,117

In support of organizations associated with the research, development, management and promotion of energy related issues $93,750— Canadian Institute of Resource Law Calgary Alta $75,000.

Membership in the World Petroleum Congress Canadian Association $1,000

Joint Canada-Saskatchewan program for the development of heavy oil recovery technology $1,216,371— Saskatchewan Department of Energy and Mines Regina Sask $1,216,371.

Oil substitution—Distribution systems expansion $34,424,269— British Columbia Hydro and Power Authority Vancouver BC $228,316, City of Kitchener Kitchener Ont $225,000, City of Kingston Kingston Ont $59,600, Columbia Natural Gas Ltd Vancouver BC $89,261, Consumer Gas Co Ltd Willowdale Ont $4,831,464, Greater Winnipeg Gas Co Winnipeg Man $244,730, Gazifère Inc Hull Que $757,478, Gas Inter-Cité Québec Inc Ste-Foy Que $10,293,040, Gaz Metropolitain Inc Montreal Que $11,001,051, ICG Utilities Ltd Winnipeg Man $82,927, Inland Natural Gas Co Ltd Vancouver BC $879,263, Le Gaz Provincial du Nord de Québec Ltée Willowdale Ont $190,812, Market Development Incentives Program Funding ($12,256,479), Natural Resource Gas Ltd London Ont $77,425, Northern and Central Gas Corp Ltd Willowdale Ont $8,748,453, Pacific Northern Gas Ltd Terrace BC $404,918, Saskatchewan Power Corp Regina Sask $2,776,645.

Natural Gas Laterals Program $76,936,255— Gas Inter-Cité Québec Inc Ste-Foy Que $76,936,255.

Gas Marketing Assistance Program $293,041— Gas Inter-Cité Inc Ste-Foy Qué $7,051,399, Gas Métropolitain Inc Montreal Que $14,449,434, Market Development Incentives Program Funding ($21,207,792).

Canada-Saskatchewan program on Fossil Fuel Research, Development and Demonstration (1981) $660,000— Saskatchewan Department of Energy and Mines Regina Sask $660,000.

Natural Gas Transportation Assistance Program $1,235,692— Consumers Gas Co Ltd Willowdale Ont $546,712, Gaz Métropolitain Inc Montreal Que $214,599, Northern and Central Gas Corp Ltd Willowdale Ont $59,221, Union Gas Ltd Chatham Ont $397,860.

Program to study the feasibility of natural gas and propane transmission and distribution in the Northwest Territories $75,000— Commissioner Northwest Territories Yellowknife NWT $75,000.

Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System $8,329,633

Compensation payable under Part IV, Division I of the Energy Administration Act, in accordance with the Petroleum Compensation Program Regulations $2,232,872,394— Alberta Energy Co Ltd Edmonton Alta $27,469,306, Alberta Oil Sands Equity Edmonton Alta $45,939,433, Alberta Petroleum Marketing Commission Calgary Alta $990,260,734, British Columbia Forest Products

ENERGY, MINES AND RESOURCES—*Continued*

Ltd Vancouver BC $1,092,730, BP Oil Ltd Toronto Ont $1,478,083, Cabot Carbon of Canada Ltd Sarnia Ont $978,764, Canada Cities Service Ltd Calgary Alta $29,859,990, Canadian National Railway Co Montreal Que $6,031,995, Canadian Oxidental Petroleum Calgary Alta $6,420,592, Canadian Pacific Ltd $919,755, Chevron Canada Ltd Vancouver BC $6,596,753, Esso Resources Canada Ltd Edmonton Alta $68,769,685, Gibson Petroleum Co Ltd Calgary Alta $201,782, Gulf Canada Products Co Ltd Toronto Ont $45,821,778, Gulf Canada Resources Inc Calgary Alta $24,748,771, HBOG Oilsands Ltd Partnership Calgary Alta $13,708,471, IKO Industries Ltd Calgary Alta $96,909, Imperial Oil Ltd Toronto Ont $123,437,002, Irving Oil Ltd Saint John NB $88,061,080, MacMillan Bloedel Ltd Vancouver BC $490,252, Manitoba Minister of Finance Winnipeg Man $18,194,061, McAsphalt Industries Ltd Toronto Ont $202,896, Metro Fuel Co Ltd Moncton NB $968,316, New Brunswick Electric Power Commission Fredericton NB $5,120,938, Newfoundland and Labrador Hydro St John's Nfld $7,720,448, Nova Scotia Power Corp Halifax NS ($64,607), Olco Oil Brokers Supply and Transportation Cornwall Ont $1,813,980, Ontario Hydro Toronto Ont ($260,858), Panarctic Oils Ltd Calgary Alta $912,742, Pan Canadian Petroleum Ltd Toronto Ont $10,983,505, Petro-Canada Inc Calgary Alta $32,960,147, Petro-Canada Enterprises Inc Montreal Que $13,722,090, Petro-Canada Products Inc Montreal Que $11,876,275, Petro-Canada Ventures Montreal Que $54,122,661, Petrosar Ltd Sarnia Ont $3,998,154, Pittston Petroleum Montreal Que $5,303,076, Province of British Columbia Victoria BC $31,898,258, Province of Ontario Toronto Ont $1,509,555, Reed Paper Ltd Toronto Ont $633,558, Roy-L Canadian Fuels Co Ltd Toronto Ont $198,904, Saskatchewan Energy and Mines Regina Sask $163,251,916, Shell Canada Ltd Toronto Ont $124,261,127, Spur Oil Ltd Montreal Que $513,723, Sunoco Inc Toronto Ont $138,601,741, Tahsis Co Ltd Vancouver BC ($189,214), Texaco Canada Inc Toronto Ont $37,663,203, Ultramar Canada Inc Don Mills Ont $8,035,767, Ultramar Trading Inc Toronto Ont $76,522,324.

In support of the development and commercialization of new coal utilization technology $7,222,908— Cape Breton Development Corp Sydney NS $892,076, Evans Coal Mines Ltd Inverness County NS $66,800, New Brunswick Electric Power Commission Fredericton NB $3,872,331, Nova Scotia Power Corp Halifax NS $2,391,701.

Payment to New Brunswick Power Commission re: Coleson Cove Plant $19,272,234

Federal share of the Canadian Electrical Association research and development program $2,800,000

In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel $5,309,551

In support of solar heating demonstration projects $78,552— Solar Energy Systems Inc Stanley Bridge PEI $78,552.

In support of a utility off-oil fund to finance up to 75% of the cost of environmentally acceptable conversions of oil-fired electricity plants to coal $86,752— New Brunswick Electric Power Commission Fredericton NB $86,752.

Oil substitution—Conversion assistance $155,609,410

In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification $2,510,843— Nouveler Inc and Canertech Inc c/o Bisyn Montreal Que $2,510,843.

In support of the Remote Community Demonstration program $348,111— Indian and Northern Affairs Canada Winnipeg Man $75,000.

In support of the development of improved batteries for the electric vehicle $83,859— Ontario Centre for Automotive Parts Technology St Catharines Ont $83,859.

In support of government-industry activities for development of new liquid fuels $47,038

In support of the development of natural gas fueling stations $366,250— Carburants GNC Enr Montreal Que $81,250, Husky Oil Marketing Ltd Calgary Alta $80,000.

In support of natural gas vehicles $285,600

In support of solar heating demonstration projects $1,194,822— Ark Solar Products Ltd Victoria BC $59,490, Denoco Energy Systems Ltd Smiths Falls Ont $51,662, Guelph Energy Centre Inc Guelph Ont $55,798, Norsun Ltd Manotick Ont $70,097, Petro-Sun International Inc Longueuil Que $146,768, Solarsystems Industries Ltd Richmond BC $180,978, Solartech Ltd Toronto Ont $214,144, Solcan Ltd London Ont $50,625, Southern Exposure Housing and Design Ltd Antigonish NS $57,455, Sun Quest Conserver Products Ltd Bedford NS $59,262, Sun Ray Solar Systems Ltd Windsor Ont $161,175.

In support of federal-provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation $15,035,992— Government of Manitoba Winnipeg Man $1,174,747, Government of New Brunswick Fredericton NB $2,254,530, Government of Newfoundland and Labrador St John's Nfld $1,270,479, Government of Northwest Territories Yellowknife NWT $1,098,231, Province British Columbia Victoria BC $2,825,120, Saskatchewan Energy and Mines Regina Sask $909,833, Territorial Treasurer Yukon Government YT $512,391, Treasurer of Ontario Toronto Ont $4,990,661.

Canadian Home Insulation Program—Contributions to individuals $53,144,531

In support of super energy efficient housing demonstrations $1,727,500

In support of low cost energy conservation initiatives $420,107— L'Association de Covoiturage Québec Inc Montreal Que $143,266.

In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use $3,657,581— Province of British Columbia Victoria BC $413,904, Province of Manitoba Winnipeg Man $317,302, Province of New Brunswick Fredericton NB $911,762, Province of Newfoundland St John's Nfld $374,938, Province of Prince Edward Island Charlottetown PEI $449,943, Province of Quebec Montreal Que $927,750, Province of Saskatchewan Regina Sask $261,982.

In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat $7,069,403— Bioshell Inc Montreal Que $465,992, Centre Hospitalier de Jonquière Jonquière Que $223,397, Centre Hospitalier Laurentian Ste-Agathe-des-Monts Que $71,334, Consolidated Bathurst Inc Montreal Que $469,329, Domtar Inc Montreal Que $429,302, EB Eddy Forest Products Ltd Ottawa Ont $662,796, Enerbois Inc Ste-Foy Que $279,097, Fraser Inc Edmunston NB $1,198,349, Interforest Ltd Durham Ont $103,427, Irving Pulp and Paper Ltd St John NB $183,902, Levesque Plywood Ltd Hearst Ont $107,124, MacMillan Bloedel Ltd Vancouver BC $245,226, Nestlé Enterprises Ltd Chesterville Ont $98,456, Northwood Pulp and Timber Ltd Prince George BC $156,500, Nova Scotia Forest Industries and Nova Scotia Pulp and Paper Ltd Port Hawkesbury NS $400,000, Palliser Furniture Ltd Winnipeg Man $68,970, Pelican Spruce Mills Ltd Edmonton Alta $502,202, Recy-Com Inc Longueuil Que $126,802, Scott Maritimes Ltd New Glasgow NS $371,035, Ville de Montréal Montreal Que $192,114, Weldwood of Canada Ltd Vancouver BC $248,000.

In support of the Atlantic provinces to assist industrial and commercial establishments and institutions to finance a portion of the

ENERGY, MINES AND RESOURCES—*Continued*

capital investments in energy conservation $2,059,977— Domtar Inc Moncton NB $78,166, Fraser Inc Atholville NB $203,169, Governors of Acadia Wolfville NS $147,597, Heritage Court Holdings Moncton NB $94,581, IJN Holdings St John's Nfld $140,914, National Sea Products Louisbourg NS $343,383, Ste Anne-Nackawic Pulp and Paper Nackawic NB $95,612, United Cotton Mills St John's Nfld $50,415.

In support of stimulating the wider application of conservations and renewable energy opportunities in Prince Edward Island $617,188— Institute of Man and Resources Charlottetown PEI $99,431, Linden Lee Farms Cornwall PEI $104,762, Resource Ventures Inc Charlottetown PEI $167,449, Solsearch Inc Charlottetown PEI $130,177, L Van Colen Belfast PEI $65,000.

To provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment $2,652,704— Province of Nova Scotia Halifax NS $2,652,704.

In support of a transportation energy conservation task force $50,000— Institute for Hydrogen Systems Mississauga Ont $50,000.

Summer Canada—Student Employment Program $9,845

Industrial conversion assistance program $481,779— CIL Inc Masterville Que $195,437 and Becancour Que $167,555, Market Development Incentives Program Funding ($289,031).

In support of the direct delivery of a conservation and renewable energy program in Quebec $66,202— Normand Gagnon l' Acadie Que $56,093.

Petroleum Incentive Payments: Cash $1,161,801,996— AB Resources Calgary Alta $59,826, ATCO Industries (NA) Ltd Calgary Alta $67,303, Abaterra Energy Ltd Calgary Alta $463,360, Aberford Resources Ltd Calgary Alta $3,142,699, Agnew Lake Mines Ltd Calgary Alta $410,151, Alberta Energy Co Ltd Edmonton Alta $6,711,576, Alkebec-Joffree Oil and Gas Part No 8 Montreal Que $56,081, Amerada Minerals Corp of Canada Calgary Alta $1,836,448, American Eagle Petroleum Ltd Calgary Alta $47,385, Amoco Canada Petroleum Co Ltd Calgary Alta $131,093, Anschutz 1978 Lake Erie Gas Exploration Program Calgary Alta $2,047, Argyll Resources Ltd Calgary Alta $244,009, Atlantic Energy Corp Calgary Alta $145,034, Atlantis Resources Ltd Calgary Alta $213,086, Audax Investments Inc Estevan Sask $119,787, Axel Heiberg Oil Co Port Chester NY USA $46,779, BC Oil Lands Ltd Calgary Alta $95,259, BP Exploration Canada Ltd Calgary Alta $996,449, Backer Resources Vancouver BC $95,554, Beau Canada Exploration Ltd Calgary Alta $4,359,047, Bedford Petroleums Ltd Calgary Alta $306,387, Birch Exploration Ltd Calgary Alta $146,441, Blindman Valley Ltd Calgary Alta $114,230, Blue Anchor Resources Ltd Calgary Alta $55,456, Bow Rio Resources Ltd Calgary Alta $1,256,835, Bow Valley Industries Ltd Calgary Alta $56,283,179, Brinco 81 Energy Program Calgary Alta $914,498, CCNR Petroleum Corp Toronto Ont $66,436, CDC Oil and Gas Ltd Calgary Alta $200,340, CMP Oil and Gas 1982 Ltd Montreal Que $244,655, CN Exploration Inc Montreal Que $1,085,558, Calais Resources Ltd Calgary Alta $41,615, Calana Resources Ltd Calgary Alta $191,548, Camel Oil and Gas Ltd Calgary Alta $35,505, Canada Northwest Energy Ltd Calgary Alta $649,018, Canadian Occidental Petroleum Ltd Calgary Alta $226,372, Canadian Offshore Res Expl Toronto Ont $2,050,639, Canadian Superior Frontier Resources Ltd Calgary Alta $258,687, Canadian Superior Oil Ltd Calgary Alta $529,436, Canalands Resources Corporation Toronto Ont $13,479,604, Canterra Energy Ltd Calgary Alta $120,935,077, Caprice Resources Ltd Westburn Sask $64,217, Carpenter WB Calgary Alta $57,707, Chauvco Resources Ltd Calgary Alta $241,389, Cherokee Energy 80 Program Calgary Alta $83,402, Cherokee Energy 81 Program Calgary Alta $58,717, Cherokee Resources Ltd Calgary Alta $110,442, Chess-Clarion 80-81 Exploration Program Calgary Alta $576,963, Chess-Paterson 80-81 Exploration Program Calgary Alta $68,891, Chevron Canada Ltd Calgary Alta $889,847, Chevron Standard Ltd Calgary Alta $5,480,690, C Chouinard Dewinton Alta $6,641, Christianson Pipe Ltd Calgary Alta $123,789, Cimarron Petroleum Ltd Calgary Alta $60,108, Clan Resources Ltd Estevan Sask $53,227, Co-operative Energy Development Corp Calgary Alta $62,250, Coho Resources Ltd Calgary Alta $227,326, Colenco Petroleums Ltd Calgary Alta $156,047, Columbia Gas Development of Canada Ltd Calgary Alta $2,070, 468, Comaplex Resources International Ltd Calgary Alta $163,169, Condor Petroleums Inc Regina Sask $52,292, Consolidated Bathurst Inc Montreal Que $3,176,052, Consolidated West Petroleum Ltd Calgary Alta $86,460, Contact Ventures Ltd Winnipeg Man $147,907, Conventures Ltd Calgary Alta $232,529, Corkan's Engineering of Canada Ltd Hamilton Ont $1,046,301, Corvette 1980-81 Drilling Fund Calgary Alta $258,470, Corvette Resources Management Calgary Alta $236,302, Coseka 80-81 Oil and Gas Partnership Calgary Alta $133,532, Coseka Corvette Partnership Calgary Alta $387,785, Coseka Resources Ltd Calgary Alta $1,332,433, Czar Developments Ltd Calgary Alta $63,156, Dome Canada Ltd Calgary Alta $186,212,662, Domtar Energy Inc Calgary Alta $136,719, Dutton Resources Ltd Toronto Ont $22,542, Dynamar Energy Ltd Calgary Alta $63,156, Eagle Resources Ltd Calgary Alta $3,742, East Coast Energy Ltd Halifax NS $1,455,367, Echo Resources Inc Estevan Sask $88,051, Encounter Energy Resources Ltd Calgary Alta $4,707, Exploration Soquip Inc Ste-Foy Que $26,058,800, Financial Trust Company Calgary Alta $106,114, Flin Flon 81 Energy Program Calgary Alta $100,570, Forward Resources Ltd Calgary Alta $20,240,983, Gen Energy Resources Ltd Calgary Alta $34,619, Gestion Loroc Ltd Quebec Que $94,623, Global Arctic Islands Ltd Calgary Alta $603,242, Gotthold Holdings Ltd Calgary Alta $120,055, Gulf Canada Resources Inc Calgary Alta $2,742,300, Home Oil Company Ltd Calgary Alta $41,797,814, Hughes DG Burlington Ont $238,187, Husky Oil Operations Ltd Calgary Alta $63,160,948, Hydrocarbon (1979) Exploration Program Calgary Alta $164,248, ICG Frontier Exploration Ltd Calgary Alta $6,216,633, ICG Parks Offshore Exploration Calgary Alta $2,023,841, ICG Resources Ltd Calgary Alta $603,761, Investors O and G (1980 Tri-Link) Ltd Calgary Alta $517,266, Investors O and G (1982 Tri-Link) Ltd Calgary Alta $165,099, Irving Oil Ltd Saint John NB $220,279, JC International Petroleum Ltd Calgary Alta $70,883, JHB Developments Ltd Calgary Alta $1,061,904, Jarrod Oils Ltd Hazlet Sask $39,553, Jecco Oil and Gas Parnership No 1 Calgary Alta $302,898, Joffre Oils Ltd Calgary Alta $7,137, Joffre Ressources Ltd Calgary Alta $38,990, Kandex Resources and Development Ltd Calgary Alta $50,239, Kidd Creek Mines Ltd Calgary Alta $128,056, Killucan Fourway 81-82 Program Calgary Alta $97,785, LK Oil and Gas Ltd Calgary Alta $457,030, Lochiel Exploration Ltd Calgary Alta $13,686,697, Lomalta Resources Ltd Calgary Alta $93,053, Lone Rock Resources Ltd Calgary Alta $18,141, MLC Oil and Gas Ltd Calgary Alta $3,734,362, MacDonald Realty Ltd Calgary Alta $49,699, MacKenzie Delta Energy Ltd Calgary Alta $25,199,006, Macedon Resources Ltd Calgary Alta $47,275, Magnum Resources Ltd Vancouver BC $14,875, Makaw Oil Ltd Burnaby BC $82,604, Margay Exploration Ltd Calgary Alta $194,180, Martec Industries Ltd Calgary Alta $60,196, McClocklin Exploration Ltd Saskatoon Sask $91,854, Merland Explorations Ltd Calgary Alta $38,272, Midale Petroleums Ltd Midale Sask $148,708, Mosswood Oil and Gas Ltd Calgary Alta $235,510, Murphy Oil Company Ltd Calgary Alta $69,253, NSM Resources Ltd Calgary Alta $2,960,260, Neomar Resources Ltd Calgary Alta $183,980, New Scope Resources Ltd Winnipeg Man $703,553, Noranda Mines Ltd Calgary Alta $2,734,231, Norcen Energy Resources

ENERGY, MINES AND RESOURCES—*Continued*

Ltd Calgary Alta $54,631,141, Norcen International Ltd Calgary Alta $37,005, Northcor Exploration Program 82-83 Calgary Alta $3,755,371, Northcor Energy Ltd Calgary Alta $19,757,987, Northern Developments Co Ltd Calgary Alta $149,195, Nova Scotia Res (Ventures) Ltd Halifax NS $11,537,818, Novalta Resources Ltd Calgary Alta $50,992, Numac Oil and Gas Ltd Edmonton Alta $171,156, Oakwood Petroleums Ltd Calgary Alta $11,329,025, Ocelot Industries Ltd Calgary Alta $6,721,364, Omega Hydrocarbons Ltd Calgary Alta $2,304,207, Onaping Resources Ltd Toronto Ont $63,669, Onexco Oil and Gas Ltd Toronto Ont $741,436, Pan Canadian Petroleum Ltd Calgary Alta $17,493,552, Panarctic Oils Ltd Calgary Alta $23,432,077, Paramount Resources Ltd Calgary Alta $72,732, Parex (A General Part) Calgary Alta $769,244, Park Resources Ltd Calgary Alta $1,524,300, Pembina Exploration Co Ltd Calgary Alta $31,878, Pembina Resources Ltd Calgary Alta $1,175,940, Petro-Canada Inc Calgary Alta $211,793,776, Petro-Canada Petroleum Inc Calgary Alta $33,409,938, Petroventures Resources Ltd Calgary Alta $610,888, Phibro Salomon Inc New York NY USA $140,195, Phillips Petroleum Canada Ltd Calgary Alta $292,548, Phoenix Resources Co Oklahoma City Okla USA $1,395,784, Pipestone Petroleum Inc Vancouver BC $45,033, Placer Cego Petroleum Calgary Alta $152,713, Placer Development Ltd Calgary Alta $502,731, Poco Petroleums Ltd Calgary Alta $112,725, Polaris Explorations No 6 Calgary Alta $81,698, Poplar Developments Ltd Estevan Sask $25,658, Prairie Oil Royalties Co Ltd Calgary Alta $61,918, Prairie Pacific Energy Corp Calgary Alta $345,692, Precambrian Shield Resources Ltd Calgary Alta $524,658, Priddis Petroleums Ltd Calgary Alta $6,785, Prime Energy Ltd Calgary Alta $23,877, Que West Resources Ltd Calgary Alta $188,823, RST Industies Ltd St John NB $5,382,431, Ranchmen's Resources (1976) Ltd Calgary Alta $6,741,191, Ranger Oil Ltd Calgary Alta $237,451, Redgas Ltd Redcliff Alta $1,442,728, Reigate Res (Canada) Ltd Calgary Alta $14,541, Roxy Petroleum Ltd Calgary Alta $10,751,046, Roxy-Clarion Petroleum Ltd Calgary Alta $651,441, Sadelle Holdings Ltd Calgary Alta $130,579, Saskatoon Leaseholds Ltd Calgary Alta $9,166, Sceptre Resources Ltd Calgary Alta $206,449, Sceptre Saskatchewan 80 Program Calgary Alta $65,874, Scurry Rainbow Oil Ltd Calgary Alta $24,997,078, Sefel J Calgary Alta $8,241, Shell Canada Resources Ltd Calgary Alta $5,936,546, Shell Explorer Ltd Calgary Alta $716,829, Silver Bay Resources Ltd Calgary Alta $38,628, Skill Resources Ltd Calgary Alta $52,814, Spitzee Resources Calgary Alta $135,772, Strathburn Ltd London Ont $123,023, Sulbath Exploration Ltd Calgary Alta $67,716, Sulpetro Ltd Calgary Alta $420,850, Suncor Inc Calgary Alta $283,966, Suny's International Inc Brantford Ont $800,000, Surf Exploration (1978) Ltd Regina Sask $84,446, T Bird Oil Ltd Estevan Sask $97,293, TCPL Resources Ltd Calgary Alta $585,223, TTY Paramount Part No 5 Calgary Alta $64,592, Teck Corp Oil and Gas Division Calgary Alta $297,641, Teck Frontier Corporation Calgary Alta $12,785,751, Télé-Métropole Inc Quebec Que $373,920, Texaco Canada Resources Ltd Calgary Alta $5,003,051, The Consumers' Gas Co Ltd Scarborough Ont $2,078, The Padden Hughes Development Co Ltd Calgary Alta $1,003,158, The Petrol Oil and Gas Co Ltd Calgary Alta $1,311,574, Tiger Ventures Ltd Calgary Alta $25,894, Transworld Oil and Gas Ltd Calgary Alta $102,190, Tri-Link Resources Ltd Calgary Alta $165,957, Trillium Exploration Corp Toronto Ont $15,174,737, Twin Richfield Oils Ltd Calgary Alta $143,979, Ulster Petroleums Ltd Calgary Alta $50,032, Universal Exploration (83) Ltd Calgary Alta $184,493, Vanguard Petroleums Ltd Calgary Alta $140,213, Viking Exploration Ltd Calgary Alta $319,097, Westar Petroleum Ltd Calgary Alta $2,483,188, Westcoast Petroleum Ltd Calgary Alta $5,905,947, Westeel Developments Ltd Midale Sask $86,029, Western Decalta Pet (1977) Ltd Calgary Alta $852,947, Westmin Resources Ltd Calgary Alta $3,240,078, Wolverton Investments Ltd Calgary Alta $22,371, Woolley Resources Ltd Calgary Alta $58,451.

Petroleum Incentive Programs: PAYE $567,232,467— AB Resources Calgary Alta $4,250, AT and S Exploration Ltd Calgary Alta $5,403,582, Atco Industries (NA) Ltd Calgary Alta $13,205, Aberford Resources Ltd Calgary Alta $927,797, Agnew Lake Mines Ltd Calgary Alta $343,707, Alberta Energy Co Ltd Edmonton Alta $2,624,140, Allheart Resources Inc Calgary Alta $100,970, Amerada Minerals Corp of Canada Calgary Alta $1,303,596, Ameran Energy Ltd Calgary Alta $134,301, American Eagle Petroleum Ltd Calgary Alta $206,326, Anschutz 1978 Lake Erie Gas Exploration Program Calgary Alta $497,331, Atcor Resources Ltd Calgary Alta $411,766, Atlantis Resources Ltd Calgary Alta $69,845, Audax Investments Inc Estevan Sask $34,399, Aurora-Tiber 1980 Exploration Program Calgary Alta $52,526, Axel Heiberg Oil Co Port Chester NY USA $28,638, BDLLS Arctic Ltd Calgary Alta $2,494,499, BP Canadian Holdings Ltd Toronto Ont $291,986, BP Exploration Canada Ltd Calgary Alta $538,917, Beau Canada Exploration Ltd Calgary Alta $1,071,364, Bedford Petroleums Ltd Calgary Alta $1,629, Blackrock Exploration Program 1983 Calgary Alta $304,727, Blake Resources Ltd Calgary Alta $58,691, Blindman Valley Ltd Calgary Alta $6,242, Border Oils Ltd Estevan Sask $125,789, Bow Valley Industries Ltd Calgary Alta $18,999,392, Bralorne Resources Ltd Calgary Alta $696,000, Brinco 81 Energy Program Calgary Alta $264,059, Brinco Oil and Gas Ltd Calgary Alta $116,732, Brosco Fund Ltd Winnipeg Man $125,173, CCNR Petroleum Corp Toronto Ont $19,620, CMP Oil and Gas 1982 Ltd Montreal Que $48,735, CMP Oil and Gas 1983 Ltd Montreal Que $502,561, CN Exploration Inc Montreal Que $788,099, Cabre Exploration Ltd Calgary Alta $59,285, Calais Resources Ltd Calgary Alta $94,855, Camel Oil and Gas Ltd Calgary Alta $148,387, Canada Northwest Energy Ltd Calgary Alta $973,527, Canadian Occidental Petroleum Ltd Calgary Alta $108,372, Canadian Offshore Res Expl Toronto Ont $1,977,159, Canadian Superior Frontier Resources Ltd Calgary Alta $323,512, Canadian Superior Oil Ltd Calgary Alta $358,738, Canalands Resources Corporation Toronto Ont $3,074,690, Cane Resources Ltd Calgary Alta $68,592, Canterra Energy Ltd Calgary Alta $14,592,395, WB Carpenter Calgary Alta $43,720, Chauvco Resources Ltd Calgary Alta $200,787, Chevron Canada Ltd Calgary Alta $1,609,518, Chevron Canada Resources Ltd Calgary Alta $7,976,071, Chevron Standard Ltd Calgary Alta $203,682, C Chouinard Dewinton Alta $48,460, Clan Resources Ltd Estevan Sask $63,794, Cochrane Oil and Gas Ltd Calgary Alta $132,312, Coho Resources Ltd Calgary Alta $227,202, Columbia Gas Development of Canada Ltd Calgary Alta $85,250, Consolidated Bathurst Inc Montreal Que $73,870, Consolidated West Petroleum Ltd Calgary Alta $404,933, Contact Ventures Ltd Winnipeg Man $190,407, Conventures Ltd Calgary Alta $779,899, Conwest Exploration Company Ltd Toronto Ont $150,486, Conwest Petroleum Corp Calgary Alta $985,027, Coseka Resources Ltd Calgary Alta $2,931,491, Dome Canada Ltd Calgary Alta $62,142,203, Domtar Energy Inc Calgary Alta $99,258, Dutton Resources Ltd Toronto Ont $30,732, Dynamar Energy Ltd Calgary Alta $12,875, Eagle Resources Ltd Calgary Alta $105,785, East Coast Energy Ltd Halifax NS $116,416, Echo Resources Inc Estevan Sask $33,911, Encounter Energy Resources Ltd Calgary Alta $89,042, Esso Resources Canada Ltd Calgary Alta $10,220,792, Eucla Oil and Gas Ltd Calgary Alta $204,370, Exploration Soquip Inc Ste-Foy Que $227,687, Forward Resources Ltd Calgary Alta $9,451,026, Francana Oil and Gas Ltd Calgary Alta $305,340, Francisco Petroleum Enterprises Inc Chatham Ont $52,138, Fraser Oil Ltd Regina Sask $86,671, Fulcrum Resource Management Ltd Calgary Alta $50,095, Gen Energy Resources Ltd Calgary Alta $19,196, Giant Reef Petroleum Ltd Calgary Alta $151,535, Gulf Canada Resources Inc Calgary Alta $96,807,956, Home Oil Company Ltd Calgary Alta $25,191,526, Hudson's Bay Oil and Gas Calgary Alta $1,629,857, Husky Oil Operations Ltd Calgary Alta $43,557,485, ICG Frontier Exploration Ltd Calgary Alta $3,479,150, ICG Parks Offshore Exploration Calgary Alta $430, ICG Resources Ltd Calgary

ENERGY, MINES AND RESOURCES—*Continued*

Alta $1,386,341, International Chemalloy Corp Kanata Ont $71,753, Inverness Petroleum Ltd Calgary Alta $318,402, Investors O and G (1980 Tri-Link) Ltd Calgary Alta $46,037, Investors O and G (1982 Tri-Link) Ltd Calgary Alta $215,315, JC International Petroleum Ltd Calgary Alta $674,849, LH Jaglalsingh Edmonton Alta $70,000, Jarrod Oils Ltd Hazlet Sask $55,859, Jecco Oil and Gas Partnership No 1 Calgary Alta $69,508, Joffre Oils Ltd Calgary Alta $215,153, Joffre Resources Ltd Calgary Alta $15,475, Kidd Creek Mines Ltd Calgary Alta $38,783, Killucan Fourway 81-82 Program Calgary Alta $9,857, LK Oil and Gas Ltd Calgary Alta $4,449, Labrador Mining and Exploration Co Ltd Calgary Alta $3,626,516, Lochiel Exploration Ltd Calgary Alta $979,070, Lomalta Resources Ltd Calgary Alta $16,472, Lone Rock Resources Ltd Calgary Alta $37,461, MLC Oil and Gas Ltd Calgary Alta $768,268, MacDonald Realty Ltd Calgary Alta $23,705, MacKenzie Delta Energy Ltd Calgary Alta $50,314, Macedon Resources Ltd Calgary Alta $19,871, Magnum Resources Ltd Vancouver BC $42,872, Margay Exploration Ltd Calgary Alta $67,359, Martec Industries Ltd Calgary Alta $39,416, Mead Petroleums and Farms Ltd Virden Man $51,274, Meridian Developments Inc Calgary Alta $72,741, Merland Explorations Ltd Calgary Alta $395,241, Midale Petroleums Ltd Midale Sask $91,172, Mobil Oil Canada Ltd Calgary Alta $186,012, Moosomin-Assiniboia Exploration Ltd Calgary Alta $394,777, Morgan Explorations Inc Calgary Alta $112,606, Mosswood Oil and Gas Ltd Calgary Alta $201,376, NSM Resources Ltd Calgary Alta $131,014, Nespema Resources Ltd Calgary Alta $5,263,854, Neilson NS Calgary Alta $230,286, Noranda Mines Ltd Calgary Alta $2,368,116, Norcen Energy Resources Ltd Calgary Alta $16,348,430, Norcen International Ltd Calgary Alta $700,256, Northcor Exploration Program 82-83 Calgary Alta $1,421, Northcor Energy Ltd Calgary Alta $15,631,704, Nova Scotia Res (Ventures) Ltd Halifax NS $1,441,945, Numac Oil and Gas Ltd Edmonton Alta $18,645, Oakwood Petroleums Ltd Calgary Alta $3,000,945, Ocelot 83-III Development Program Calgary Alta $285,242, Ocelot 83-XI Development Program Calgary Alta $106,964, Ocelot 83-XII Development Program Calgary Alta $106,964, Ocelot 83-XV Development Program Calgary Alta $66,309, Ocelot 83-XVI Development Program Calgary Alta $71,309, Ocelot 83-XVII Development Program Calgary Alta $85,572, Ocelot 83-XVIII Development Program Calgary Alta $51,342, Ocelot Industries Ltd Calgary Alta $628,453, Omega Hydrocarbons Ltd Calgary Alta $899,676, Onaping Resources Ltd Toronto Ont $28,788, Onexco Oil and Gas Ltd Toronto Ont $238,511, Panalta Petroleums Ltd Calgary Alta $76,542, Panarctic Oils Ltd Calgary Alta $9,331,788, Parex (A General Part) Calgary Alta $1,255,278, Pembina Exploration Co Ltd Calgary Alta $1,472,359, Pembina Resources Ltd Calgary Alta $370,749, Peregine Petroleum Ltd Calgary Alta $104,550, Petro-Canada Inc Calgary Alta $79,979,692, Petro-Canada Petroleum Inc Calgary Alta $6,008,192, Petro-Canada Ventures Calgary Alta $1,927,765, Petroventures Resources Ltd Calgary Alta $75,521, Phibro Salomon Inc New York NY USA $180,714, Phoenix Resources Co Okla City USA $701,184, Pipestone Petroleums Inc Vancouver BC $199,216, Polaris Explorations No 6 Calgary Alta $41,680, Poplar Developments Ltd Estevan Sask $86,749, Prairie Oil Royalties Co Ltd Calgary Alta $133,453, Precambrian Shield Resources Ltd Calgary Alta $438,867, Priddis Petroleums Ltd Calgary Alta $79,038, Prime Energy Ltd Calgary Alta $109,264, Quasar Petroleum Ltd Calgary Alta $465,871, Ram Petroleums Ltd Toronto Ont $151,041, Ranchmen's Resources (1976) Ltd Calgary Alta $894,726, Redgas Ltd Redcliff Alta $318,457, Reigate Res (Canada) Ltd Calgary Alta $59,052, Rex Petroleums Vancouver BC $53,010, Roxy Petroleum Ltd Calgary Alta $1,228,006, Sadelle Holdings Ltd Calgary Alta $41,061, San-Antonio Explorations Ltd Calgary Alta $71,279, Saskatchewan 83-I Exploration Calgary Alta $735,408, Saskatchewan 83-II Exploration Calgary Alta $752,122, Saskatchewan 83-III Exploration Calgary Alta $469,513, Saskatoon Leaseholds Ltd Calgary Alta $76,697, Sceptre Resources Ltd Calgary Alta $43,553, Sceptre Saskatchewan 80 Program Calgary Alta $36,848, Scurry Rainbow Oil Ltd Calgary Alta $3,733,264, J Sefel Calgary Alta $1,038,927, Shell Canada Resources Ltd Calgary Alta $10,656,833, Silver Bay Resources Ltd Calgary Alta $128,344, Skill Resources Ltd Calgary Alta $60,626, Spitzee Resources Calgary Alta $63,422, Suncor Inc Calgary Alta $1,091,608, Surf Exploration (1978) Ltd Regina Sask $60,747, TCPL Resources Ltd Calgary Alta $2,717,811, Tai (83-1) Resources Program Calgary Alta $58,837, Teck Corp Oil and Gas Division Calgary Alta $11,397, Teck Frontier Corporation Calgary Alta $6,202,020, Télé-Métropole Inc Quebec Que $85,609, Texaco Canada Resources Ltd Calgary Alta $8,890,000, Texalta Resources Ltd Fund 2 83-84 Calgary Alta $53,423, The Consumers' Gas Co Ltd Scarborough Ont $2,317,973, Thompson Jensen Energy Calgary Alta $3,839,214, Tiger Ventures Ltd Calgary Alta $27,098, Tredavco Investments Ltd Calgary Alta $140,153, Tri-Link Resources Ltd Calgary Alta $291,800, Trillium Exploration Corp Toronto Ont $18,071,740, Turbo Resources Ltd Calgary Alta $84,388, 237505 Alberta Ltd Calgary Alta $498,896, 245741 BC Ltd Vancouver BC $240,000, 297995 Alberta Ltd Calgary Alta $223,157, Ulster Petroleum Ltd Calgary Alta $164,754, Universal Exploration (83) Ltd Calgary Alta $234,030, Vanguard Petroleums Ltd Calgary Alta $86,481, Viking Exploration Ltd Calgary Alta $109,162, Voyager Petroleums Ltd Calgary Alta $126,941, Westar Petroleum Ltd Calgary Alta $165,476, Westburne Petroleums and Minerals Ltd Calgary Alta $94,933, Westcoast Petroleum Ltd Calgary Alta $2,821,369, Westmead Limited Winnipeg Man $115,859, Westmin Resources Ltd Calgary Alta $2,369,643, Wolverton Investments Ltd Calgary Alta $30,043.

Swedish Council for Building Research $31,250

KFA Jülich for the exchange of information relating to energy modelling, energy systems analysis and energy technology assessment $5,880

International Energy Agency for an Energy Technology Policy Study $36,000

ENERGY PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND $491,495

Contributions for payment of studies $491,495

MINERALS AND EARTH SCIENCES PROGRAM $4,061,545

Queen's University for the Centre for Resource Studies $50,000

Canadian National Committee of the World Mining Congress $2,000

Canadian Advisory Committee on Rock Mechanics $3,000

Canadian Mineral Processors $1,000

Grants to assist in defraying the costs of scientific conferences in the geological sciences $20,000

Canadian Geoscience Council $11,000

Canadian Committee of the International Geological Correlation Program $12,000

Canadian Society for Remote Sensing $10,000

Canadian Institute of Surveying $30,000

In aid of earth sciences, energy and minerals research $1,397,793—Universities: Carleton Ottawa Ont $67,250, Ecole Polytechnique Montreal Que $81,500, McGill Montreal Que $74,700, McMaster Hamilton Ont $121,500, Memorial St John's Nfld $67,061, Queen's Kingston Ont $105,396, Alberta Edmonton Alberta $71,300, British Columbia Vancouver BC $67,410, Laval Quebec Que $52,216, New Brunswick Fredericton NB $60,700, Toronto Toronto Ont $117,940, Waterloo Waterloo Ont $84,500.

ENERGY, MINES AND RESOURCES—*Concluded*

Queen's University to conduct studies in resource policy analysis $75,000

A native conference on mineral development $15,735

IEA Services Ltd of Great Britain in support of Canada's share of the cost of research to be conducted pursuant to the Coal Research Implementing Agreement of the International Energy Agency $118,546

International Conference on Coal Science $12,300

Alberta Oil Sands Technology and Research Authority $9,466

Contribution to Canadian Standards Association $10,000

Sudbury Timmins Algoma Minerals Program $687,416— Laurentian University Sudbury Ont $687,416.

National Science Foundation $123,000

International Seismological Centre $20,000

Canadian Committee for the Inter Union Commission on the Lithosphere $1,636

European Space Agency $1,398,500

Membership, Pan-American Institute of Geography and History $43,153

Carleton University—Auto Carto Six Secretariat $10,000

Atomic Energy Control Board $22,000

Grants to selected national and international non-profit organizations which are furthering the development of nuclear safety $6,000

Contributions in the form of post-graduate scholarships to assist in recruiting persons for scientific posts $16,000

ENVIRONMENT $143,546,487

ADMINISTRATION PROGRAM $221,864

Grant to the Canadian Association of Geographers $6,500

Grant to the International Geographical Union $1,937

Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one third of its operating budget $86,157

Contribution to the New Employment Expansion and Development Program $92,760

Summer Canada—Student Employment Program $34,510

ENVIRONMENTAL SERVICES PROGRAM $139,569,193

Grant to the Canadian National Committee of the International Association on Water Pollution Research $5,000

Meteorological Research $383,977

Canadian Meteorological and Oceanographic Society $16,000

Grant to the Co-operative Program for the Monitoring and Evaluation of Long Range Transmission of Air Pollutants in Europe $10,000

Water Resources Research $250,000—University of McMaster Hamilton Ont $52,000.

Canadian Committee of the International Association of Water Pollution Research $2,000

Grant to the Canadian Wildlife Federation $10,000

Grant to the Canadian Nature Federation $10,000

Grant to the Creston Valley Wildlife Management $75,000

Grant to the Canadian Shield Foundation $300,000

Grant to the Wildlife Habitat Canada $1,000,000

Grant to the Fur Institute $20,000

Grant to Nature Conservancy of Canada $10,000

Grant to the Canadian Scholarship Program $210,000

Grant to the Canadian Forestry Association $50,000

Grant to the Commonwealth Forestry Institute $10,500

Grant to the Festival of Forestry $5,000

Grant to Universities for specific forestry research projects $1,288,998—Universities of: Alberta Edmonton Alta $214,833, British Columbia Vancouver BC $214,833, Lakehead Thunder Bay Ont $214,833, Laval Ste-Foy Que $214,833, New Brunswick Fredericton NB $214,833, Toronto Toronto Ont $214,833.

Grant to FORINTEK $1,400,000

Contribution to the Organization for Economic Co-operation and Development $31,000

Contribution to the New Employment Expansion and Development Program $5,687,946—W Bailey St John's Nfld $216,987, L Brochu Quebec Que $122,520, Energy Pathways Inc Ottawa Ont $179,010, Environmental Assessment Project Vancouver BC $79,004, N Laliberté Quebec Que $66,629, MCD Redmond St John's Nfld $78,788.

Contribution to the Canadian Centre for Toxicology $76,722

Contribution to the Eighth International Conference on Nitroso Compounds $10,000

Summer Canada—Student Employment Program $529,035

Membership Fee—World Meteorological Organization $592,984

Meteorological scholarships $62,000

Contribution to the Province of British Columbia—Fraser River Flood Control $4,350,000

Contribution to the Province of Saskatchewan—Qu'Appelle Valley $344,080

Contributions to the Provinces for flood damage reduction studies and flood-risk mapping $2,871,044—New Brunswick Fredericton NB $41,533, Newfoundland St John's Nfld $170,577, Nova Scotia Halifax NS $106,767, Ontario Toronto Ont $575,388, Quebec Quebec Que $1,809,753, Saskatchewan Regina Sask $167,025.

Contribution to the Province of Quebec—Hydrometric Agreement $585,964

Contributions to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality $1,188,946

Contribution to the Province of Quebec—James Bay Agreement $80,000

Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species $24,297

Contributions to the Provinces towards other Federal-Provincial Water Resources Projects $81,500— Province of Manitoba $81,500.

Contributions to the Province of Manitoba for Red River Ring Dyking $148,856

Contributions to the Provinces for the Sewage Treatment Facilities Construction Program $10,216,243—Province of Ontario Toronto Ont $10,216,243.

ENVIRONMENT—*Continued*

Contribution to the Interjurisdictional Caribou Management Board $15,000

Contribution to the Provinces for waterfowl crop depredation $598,000 — Provinces of: Alberta Edmonton Alta $219,332, Manitoba Winnipeg Man $102,173, Saskatchewan Regina Sask $276,495.

Contribution to the Province of Quebec for Water Quality and Monitoring Agreement $167,721

Contribution to the 5 year Co-operative Association $10,000

Contribution to the Fur Institute of Canada $100,000

Contributions to the Province of Ontario under the Canada/Ontario Agreement respecting Special Recovery Capital Projects for Timmins and the Regional Municipalities of Sudbury and Niagara $1,700,000

Forest Engineering Research Institute of Canada $1,325,246

Contribution to the National Swedish Board for Energy Source Development $49,774

Contribution to FORINTEK Canada Corporation $2,300,000

Contribution to provincial governments and other eligible organizations for the provision of forestry job creation projects $17,244,469 — Algoma Central Railway Sault Ste Marie Ont $70,199, Algonquin College Pembroke Ont $488,673, Assoc of West Nipissing Municipalities Sturgeon Falls Ont $304,036, Beausoleil Band Christian Island Ont $203,651, Big Grassy Indian Reserve Morson Ont $50,094, Bowater Nfld Ltd Corner Brook Nfld $263,000, Chippewas of Nawash Band Wiarton Ont $62,221, Coop Forestière de la Haute Côte-Nord Grandes Bergeronnes Québec Que $456,828, Corp of the District of North Cowichan Duncan BC $124,875, Corp of the Town of Kemptville Kemptville Ontario $71,659, Cowichan Band Council Duncan BC $50,155, Deamans Creek Indian Band Kamloops BC $52,778, Dery Rocray & Associés Québec Que $58,718, Domtar Forest Products Trenton Ont $124,454, Domtar Inc Ste-Foy Que $248,123, Domtar Incorporated Cornwall Ont $103,499, E J Morin Wawa Ont $55,387, Fitz Smith Native Development Corp Edmonton Alta $98,820, Fonds de recherches de développement forestier Inc Ste-Foy Que $288,327, Frank Roy Haulage and Logging Stirling Ont $59,998, Grand River Conservation Authority Cambridge Ont $70,897, Groupement Agro-Forestier de la Restigouche Ascension Cté Bonaventure Que $72,446, Groupement Agro-Forestier et Touristique de Portneuf Pont-Rouge Que $95,871, Groupement Agro-Forestier Lotbinière Mégantic Que $79,229, Groupement des Propriétaires de boisés privés de Charlevoix Inc La Malbaie Que $76,000, Groupement Forestier de l'est du Lac Témiscouata Paroisse Auclair Témiscouata Que $113,000, Horton Forestry Services Ltd Stouffville Ont $96,866, J A Patterson Chalk River Ont $65,877, J D Irving Ltd St John NB $155,734, Lower Similkameen Indian Band Keremeos BC $57,376, Mattawa and Area Municipal Association Mattawa Ont $72,895, Méridée Blackburn & Fils Delisle Lac St-Jean Que $77,522, Ministry of Forests Province of British Columbia Vancouver BC $5,568,794, Mississauga Indian Reserve No 8 Blind River Ont $71,358, New Brunswick Department of Natural Resources Fredericton NB $245,502, New Brunswick Federation of Woodlot Owners Fredericton NB $241,384, Nicickousemenecaning Band Fort Frances Ont $286,835, Nicola Valley Indian Development Corporation Merritt BC $52,018, Nova Scotia Department of Lands and Forests Halifax NS $966,876, Prince Edward Island Department of Finance & Tourism Charlottetown PEI $189,902, Quadout Resources Ltd Chase BC $50,665, Réseau Plein Air La Mirabelle Ste-Monique Que $333,635, Saugeen Indian Band Council Southampton Ont $72,059, Serpent River Indian Band Cutler Ont $58,355, Six Nations Indian Reserve Ohsweken Ont $80,904, Société d'Exploitation des Ressources de la Métis Rimouski Que $162,911, Société d'Exploitation des Ressources de la Neigette Trinité des Monts Que $71,982, Société d'Exploitation des Ressources de la Vallée Lac-au-Saumon Que $615,400, Société d'Exploitation des Ressources des Basques St-Mathieu de Rimouski Que $150,200, Société d'Exploitation des Ressources des Monts Matane Que $76,369, Spruce Falls Power and Paper Kapuskasing Ont $64,600, Syndicat Producteurs de Bois Comté Labelle St-Eustache Que $58,000, Syndicat Producteurs de Bois des Laurentides St-Eustache Que $58,000, Terra Nova National Park Regional Liaison Committee TNNP Nfld $93,700, University of Toronto Toronto Ont $57,910, Walpole Island Band Council Wallaceburg Ont $94,190.

Contributions to the Council of Forest Industries $50,000

Contribution to the Canadian Interagency Forest Fire Centre $33,300

Contribution to the Maritime Forest Ranger School Program $115,014

Contribution to Maritime Forestry Complex Program $82,019

Contribution to the Forestry Development Program $83,841,558— Athol Co-operative Ltd Nappan Cumberland NS $102,508, Baddeck Valley Wood Products Baddeck NS $79,549 Bowater Mersey Paper Company Ltd Liverpool NS $127,639, Conform Ltd Middle Musquodoboit NS $287,474, Kirk Ltd New Germany NS $54,539, La Forêt Acadienne Ltée Digby County NS $86,555, Ministry of Forests Province of British Columbia Victoria BC $5,000,000, Ministry of Forestry Province of New Brunswick Fredericton NB $9,301,448, Ministry of Forests Province of Newfoundland St John's Nfld $12,877,297, Ministry of Forestry Province of Ontario Toronto Ont $8,020,918, Ministry of Forest Province of Prince Edward Island PEI $1,541,690, Ministry of Forests Province of Quebec Quebec Que $42,847,063, North Mountain Woodlands Ltd Annapolis County NS $64,540, North Nova Forest Owners Co-operative Ltd Pugwash Cumberland County NS $92,675, Nova Scotia Forest Industries Port Hawkesbury NS $106,680, Scott Paper International Inc New Glascow NS $432,841, Sissiboo Forest Management Ltd Digby County NS $141,892, West Pictou Forest Owners Ltd Lyons NS $84,965.

PARKS CANADA PROGRAM $3,755,430

Grant to the National and Provincial Parks Association of Canada $15,000

Grant in aid of the development of the International Peace Garden in Manitoba $30,000

Contribution to the Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the conference $12,288

International Union for Conservation of Nature Resources $75,000

Contribution to the Province of Saskatchewan for oil and gas exploration in the proposed Grasslands National Park $14,979

Canadian contribution to the World Heritage Fund $79,369

Contributions to co-operating associations of Parks Canada activities $250,000

Summer Canada—Student Employment Program $1,138,074—The Newfoundland and Labrador Army Cadet League St John's Nfld $50,000.

Contribution to National and Provincial Parks Association of Canada $5,000

Contribution to the International Centre for The Study of Preservation and Restoration of Cultural Property $33,270

ENVIRONMENT—*Concluded*

Contribution to the Mohawk Chapel Restoration Committee towards the cost of restoration to St Paul's Her Majesty's Chapel of the Mohawks $65,000

Contribution towards the cost of restoration to Hillary House $11,700

Contribution towards the acquisition cost and the cost of restoration to Trestler House $300,000

Contribution to the City of Toronto for the completion of the Martin Goodman Trail $50,000

Contribution to the Citizens Centennial Committee $1,650,000

Contribution to the Canadian Interagency Forest Fire Centre $16,650

Contribution to the Jasper Townsite Committee $9,100

EXTERNAL AFFAIRS $1,251,740,229

Department $156,790,439

CANADIAN INTERESTS ABROAD PROGRAM $129,378,744

Agency for Cultural and Technical Co-operation in Francophone Countries $3,920,085

Atlantic Association of Young Political Leaders $1,000

Atlantic Council of Canada $7,500

Canadian Chamber of Commerce for the Canada-Pacific Co-operation Committee $9,000

Canadian Council on European Affairs $5,000

Canadian Council on International Law $8,000

Canadian Export Association for the Canadian Organization for the Simplification of Trade Procedures $898,000

Canadian-German Society of Hanover $34,028

Canadian Group of the Trilateral Commission $15,000

Canadian Institute of International Affairs $50,000

Canadian Political Science Association $16,500

Canadian Representative on the United Nations Human Rights Committee $600

Centre for International Business Research $150,000

Centre for Legislative Exchange $85,000

Centre québécois de relations internationales de l'Université Laval $35,000

Club des relations internationales $3,000

Comité Jacques Cartier Saint-Malo '84 $45,000

Commonwealth Air Transport Council $53,779

Commonwealth Foundation $496,265

Commonwealth Military Training Assistance Program in Uganda $300,000

Commonwealth Science Council $97,027

Commonwealth Secretariat $1,614,270

Commonwealth Youth Program $633,413

Conference on Disarmament in Europe $129,300

Conference on Security and Co-operation in Europe $238,722

Conference on The Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe $103,493

Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales $26,975,131— Acres International Ltd Toronto Ont $194,024, Aline Marelle Ltd Toronto Ont $133,617, Associated Engineering Service Vancouver BC $115,768, B G Checo International Ltd Montreal Que $89,655, Babcock & Wilcox Canada Ltd Cambridge Ont $222,402, Bata Engineering Batawa Ont $58,558, Berg Chilling Systems Ltd Scarborough Ont $54,047, Bic Inc Downsview Ont $125,630, Bishop Wood Products Inc Pte Claire Que $111,762, Bombardier Inc Montreal Que $711,733, Bristol Aerospace (1968) Ltd Winnipeg Man $59,281, Cae Electronics Ltd St Laurent Que $123,142, Canadian Pacific Consult Ser Montreal Que $112,152, Cegir Inc Montreal Que $227,718, Champion Road Machinery Ltd Goderich Ont $334,582, Combustion Eng Superheater Ltd Ottawa Ont $147,563, Cominco Engineering Services Ltd Trail BC $76,414, Cosa Nova Fashions Ltd Toronto Ont $66,574, De Havilland Aircraft of Canada Downsview Ont $229,105, Design Dynamics Ltd Oakville Ont $51,248, Dominion Engineering Works Ltd Montreal Que $82,221, Electrovert Ltd Montreal Que $53,706, Elinca Communications Ltd Ottawa Ont $102,656, Fisheries Council of Canada Ottawa Ont $91,450, Fishery Products Ltd St John's Nfld $214,800, Garett Manufacturing Ltd Rexdale Ont $235,195, General Motors Diesel Div London Ont $235,440, General Motors of Canada Ltd London Ont $363,845, Hawker Siddeley Canada Ltd Thunder Bay Ont $267,494, Industrial Tires Ltd Mississauga Ont $67,751, Intagro Inc Montreal Que $71,233, Inter-International Continental Montreal Que $67,876, Isolation Systems Ltd Toronto Ont $60,967, Lavalin International Inc Montreal Que $401,892, Leigh Instruments Ltd Ottawa Ont $82,943, Leon's Manufacturing Ltd Yorkton Sask $70,408, Lister Bolt & Chain Ltd Richmond BC $138,722, Litton Systems (Canada) Ltd Rexdale Ont $318,358, M B L Int'l Contractors Inc Windsor Ont $53,789, MacDonald Dettwiller & Assoc Richmond BC $110,000, Met Chem Canada Inc Montreal Que $118,697, Monaco Group Inc Toronto Ont $86,437, Montreal Que $172,035, National Sea Products Ltd Halifax NS $336,218, Niagara Lockport Que Ind Inc Trois-Rivieres Que $164,220, Northern Technologies Markham Ont $151,653, Partec Lavalin Inc Calgary Alta $760,278, Planon Systems Inc Mississauga Ont $78,554, Pylonex Inc Montreal Que $69,150, Ratheon Canada Ltd Waterloo Ont $68,232, Rock-o-Matic Industries Inc Vonda Sask $51,503, Scanta Montreal Que $95,840, Sherritt Gordon Mines Ltd Fort Saskatchewan Alta $94,388, Société d'ingenierie Cartier Montreal Que $63,230, Spar Aerospace Ltd Ste-Anne de Bellevue Que $131,280, Spectrocan Engineering Inc Montreal Que $62,260, Spieth-Anderson Ltd Orillia Ont $103,820, Standard-Modern Technologies Toronto Ont $191,639, Surveyer Nenninger & Chenevert Montreal Que $114,875, Teledyne Canada Mining Product Thornbury Ont $141,758, Thrush Inc Rexdale Ont $61,835, Vancouver Shipyards Co Ltd Vancouver BC $50,307, Vertec Industries Ltd Vermillon Alta $120,530, Wagner Engineering Ltd Vancouver BC $147,722, Western Star Trucks Inc Mississauga Ont $167,749, Westinghouse Canada Inc Hamilton Ont $215,480, Wild Blueberry Ass'n of North Fredericton NB $68,185, Zimmcor Company Lachine Que $87,806.

Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development $294,251—International Coffee Organization London Eng $81,142.

Customs Co-operation Council $186,781

Defence support assistance to Non-Nato countries $499,429—Government of Canada Department of National Defence $499,429.

Financial assistance in the field of disarmament and arms control $301,194

EXTERNAL AFFAIRS—*Continued*

Financial assistance in support of Employment Initiatives $64,328

Food and Agriculture Organization $9,344,254

Foreign Community Association $10,000

General Agreement on Tariff and Trade $1,173,525

Grants in aid of academic relations $3,484,303—Canadian Mediterranean Institute Ottawa Ont $50,000, Council of Ministers of Education Canada Toronto Ont $70,000, Entraide universitaire mondiale du Canada Ottawa Ont $130,445, Meridian House International Washington DC USA $50,000, World University Service of Canada Ottawa Ont $1,330,315.

Grants in aid of cultural relations $2,856,289—Anna Wyman Dance Company West Vancouver BC $127,975, Canadian Mediterranean Institute Ottawa Ont $50,000, Conseil des arts du Canada Ottawa Ont $67,500, Factory Theatre Lab Toronto Ont $76,000, Ligue Nationale d'Improvisation Inc Montreal Que $95,000, Orchestre Symphonique de Montreal Montreal Que $285,000.

Grants in lieu of taxes on Diplomatic, Consular and International Organizations' Property in Canada in accordance with terms and conditions approved by the Governor in Council $2,244,228—Corp of the City of Ottawa Ont $1,087,170, Corp of the City of Toronto Ont $211,893, Village of Rockcliffe Park Ont $619,849.

Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to Canadian Industry $264,500—Centre d'études en administration internationale école des hautes études commerciales Montreal Que $51,715.

Inter-American Institute for Co-operation on Agriculture $1,575,660

Intergovernmental Committee for Migration $10,000

Intergovernmental Maritime Consultative Organization $128,736

International Atomic Energy Agency $3,541,243

International Baccalaureat Office $5,000

International Civil Aviation Organization $992,212

International Civil Aviation Organization—Reimbursement of compensation paid its Canadian employees for provincial income tax for prior taxation years $394,269

International Commission on Radiological Protection $5,000

International Energy Agency $225,734

International Institute of Administrative Sciences $24,522

International Labour Organization $4,846,345

International Peace Academy $100

International Tin Council $2,495,560

Maison des étudiants canadiens à Paris $100,000

North Atlantic Treaty Organization Cost of Civil Administration $1,977,355

North Atlantic Treaty Organization Science Programs $1,001,100

Nuclear Energy Agency of the OECD $94,455

Orchestre mondial des jeunesses musicales $50,000

Organization for Economic Co-operation and Development $1,655,729

Organization for Economic Co-operation and Development (Centre for Education Research and Innovation) $36,817

Pan American Health Organization $3,538,757

Participation in the activities of the International French-speaking community $433,046— Assoc des universités partiellement ou entièrement de langue française Montreal Que $160,000, Conseil international de la langue française $50,000.

Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the commission established to administer the Roosevelt Campobello International Park $482,926

Payments under the Diplomatic Service (Special) Superannuation Act $120,991

Permanent Court of Arbitration $7,860

Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes $29,481

Secrétariat technique permanent des conférences ministérielles de l'éducation de la jeunesse et des sports des pays d'expression française $28,179

Shastri Indo-Canadian Institute $90,000

United Nations Association in Canada $70,000

United Nations Committee on the Elimination of all Forms of Racial Discrimination $8,384

United Nations Educational Scientific and Cultural Organization $6,523,627

United Nations High Commissioner for Refugees $124,689

United Nations Institute for Training and Research $90,000

United Nations Interim Force in Lebanon $5,470,916

United Nations Organization $24,926,847

United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer Force in the Middle East $1,323,914

United Nations Trust Fund for South Africa $25,000

United Nations Voluntary Fund for the Environment $1,102,010

United Nations Voluntary Fund for the Victims of Torture $10,000

Voluntary Fund for the UN Decade for Women $20,000

World Health Organization $8,875,147

World Intellectual Property Organization $269,938

WORLD EXHIBITIONS PROGRAM $6,477

Canada's fees for membership in the International Bureau of Expositions $6,477

GRAINS AND OILSEEDS PROGRAM $27,405,218

Canola Council of Canada $400,000

Contribution to POS Pilot Plant Corporation $800,000

Contribution to the Brazilian Government for technical and construction costs incurred relative to the acquisition and construction of grain silos and handling facilities at grain importing and distribution points in Brazil $2,349,543

Contribution to the Canada Grains Council $89,220

Contribution to the Canadian International Grains Institute $1,329,220

Fees for membership in the International Wheat Council $218,907

Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries (payments made to Canadian Chartered Banks, covering interest charges on behalf

EXTERNAL AFFAIRS—*Continued*

of the following countries) $4,146,249— Algeria $2,754,167, Brazil $1,392,082.

Payments in connection with the Prairie Grain Advance Payments Act $9,331,948— The Canadian Wheat Board $9,331,948.

Payments to Millers in Western Canada to equalize freight "stop-off" charges between Eastern and Western Canada on grain processed into flour for export $626,684— Maple Leaf Mills Ltd Calgary Alta $260,287, Ogilvie Mills Ltd Medicine Hat Alta $93,507, Robin Hood Multifood Ltd Saskatoon Sask $121,868, Soo Line Mills Winnipeg Man $76,378.

Reimbursement to The Canadian Wheat Board for the 1981-82 Oats Pool Account Deficit $2,370,924

Reimbursement to the Canadian Wheat Board for the 1982-83 Barley Pool Account Deficit $5,742,523

Canadian International Development Agency $1,027,549,790

Development assistance to developing countries and their agencies, institutions in such countries and to or on behalf of persons in or from such countries and for special administrative expenses directly related thereto $327,586,038— Algeria $158,555, Anguilla $101,898, Antigua $725,775, Antilles Regional $6,496,866, Asia $998,760, Asia Regional Institutions $1,437,165, Bangladesh $41,601,381, Barbados $410,730, Belize $2,395,770, Benin $912,968, Bhutan $50,006, Bolivia $835,501, Botswana $2,751,778, Brazil $3,557,984, Burma $1,488,369, Burundi $361,026, Cameroun $2,447,690, Cap Verde $303,641, Caricom Secretariat $195,033, Carnegie Inc Baie d'Urfe Que $70,177, Central African Republic $189,176, Chad $295,699, Chili $99,946, China $94,719, Colombia $2,460,022, Congo $352,957, Costa Rica $491,307, Department of Supply and Services Audit Services Bureau Ottawa Ont $1,072,559, Department of Supply and Services Canada Comptroller Supply Hull Que $556,107, Department of Supply and Services Canada Finance Branch Hull Que $4,717,682, D L Wilson P Eng Halifax NS $61,279, Dominica $1,457,298, Dominican Republic $435,894, DPA Consulting Ltd Ottawa Ont $152,791, Ecuador $212,405, Egypt $1,365,952, El Salvador $375,237, Environmental Eng Ltd Ottawa Ont $55,722, Equatorial Guinea $68,229, Ethiopia $2,773,928, Gabon $328,461, Gagnair Consultants Ltee Montreal Que $58,804, Gambia $240,481, Ghana $10,750,741, Grenada $964,747, Guatemala $471,018, Guinea $1,859,735, Guinea Bissau $346,630, Guyana $656,232, Haiti, $6,524,538, Honduras $1,842,203, India $2,759,216, Indonesia $6,719,882, Institute of Development Management Gaborone Botswana $391,144, International Briefing Associates Inc Vancouver BC $50,400, International Development Research Centre Ottawa Ont $95,290, Ivory Coast $2,380, 297, Jamaica $3,709,356, Jordan $149,509, Jose J Ayala Ottawa Ont $72,263, Kenya $11,158,407, La Société Conseil Sodifem Inc Candiac Que $70,785, La Société Consultants Lemieux Royer Donaldson Field et Associés Inc Sherbrooke Que $58,819, Latin America Regional $1,129,895, Leeward and Windward Isles $3,814,167, Lesotho $2,310,253, Lebanon $353,000, Madagascar $299,606, Malaysia $534,404, Malawi $8,329,162, Mali $5,396,267, Mauritania $544,776, Mauritius $130,358, Montserrat $99,965, Morocco $1,144,179, Mozambique $99,126, Nepal $7,877,617, Nicaragua $712,443, Niger $6,275,677, Nigeria $289,475, Office national du film Montreal Que $81,369, Operation Improvement Edmunston NB $57,915, Pagnotta et Associés Laval Que $54,090, Pakistan $12,748,113, Panama $150,575, Peru $6,538,466, Philippines $673,906, Revenue Canada Taxation Ottawa Ont $646,488, Robertson Nickerson Ltd Ottawa Ont $73,331, Rwanda $10,045,599, Sahel Regional $15,117,813, Saint Kitts Nevis $317,901, Saint Lucia $1,415,812, Saint Vincent $253,622, Scaap $112,757, Senegal $10,192,630, Seychelles $99,028, Somalia $99,902, South Africa $150,013, South Pacific $1,399,964, Sri Lanka $13,695,789, Sudan $4,963,408, Swaziland $1,637,196, Tanzania $26,053,265, Thailand $2,367,296, The Land and Water Development Corporation Nepean Ont $77,767, Togo $362,721, Transconsult Ltd Montreal Que $54,300, Trinidad and Tobago $194,682, Tunisia $1,190,595, Turks Caicos $100,936, Uganda $5,623,242, University of West Indies $338,232, Upper Volta $4,866,627, Virgin Islands British $100,056, Yemen $230,753, Zaire $9,505,950, Zambia $5,094,634, Zimbabwe $3,235,443.

Commonwealth Fund for Technical Co-operation $13,200,000

International Centre of Tropical Agriculture $1,525,000

International Crops Research Institute for the Semi-Arid Tropics $1,500,000

International Institute of Tropical Agriculture $1,525,000

International Maize and Wheat Improvement Centre $1,525,000

International Rice Research Institute $1,525,000

Onchocerciasis Control Program $1,300,000

Special Program for Development $1,300,000

Tropical Diseases Research Program $1,400,000

United Nations Children's Fund $14,500,000

United Nations Development Program $59,000,000

United Nations Fund for Population Activities $10,250,000

Development assistance to international development institutions for operations and general programs and specific programs and projects $12,285,954— L'Association des universités partiellement ou entièrement de langue française/Fonds international de coopération universitaire Montreal Que $650,000, Consultative Group on International Agricultural Research $100,000, L'Institut des Nations Unies pour la formation et la recherche $240,000, L'Institut international de planification de l'éducation $100,000, International Atomic Energy Agency $778,596, International Board of Plant Genetic Resources $400,000, International Centre for Agricultural Research in Dry Areas $675,000, International Council for Research in Agro-Forestry $575,000, International Food Policy Research Institute $250,000, International Institute of Tropical Agriculture $55,000, International Laboratory for Research on Animal Diseases $825,000, International Livestock Centre for Africa $375,000, International Potato Centre $55,000, International Service for National Agricultural Research $225,000, International Trade Centre $800,000, L'Organisation des Nations Unies pour l'éducation la science et la culture $150,000, L'Organisation Mondiale de la Santé $250,000, Secrétariat Technique Permanent Programme de Bourses Canadiennes $300,000, Secrétariat Technique-Permanent Projets Confejes $140,000, Secrétariat Technique Permanent Projets Confemen $110,000, United Nations Children's Fund New York USA $2,410,000, United Nations Development Programme/Junior Professional Officers $520,000, United Nations Development Programme Water Project $175,000, United Nations Fund for Population Activities $100,000, West African Rice Development Association $500,000, The World Health Organization $250,000.

World Food Program $20,000,000

Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, or to international development institutions $300,161,301—Assistance Médicale Internationale Montreal Que $112,884, Bangladesh $65,658,635, Bolivia $9,439,854, Botswana $2,364,617, Canadian Lutheran World Relief Winnipeg Man $799,098, Chad $1,906,777, Christian Reformed World Relief Burlington Ont $83,904, Collaboration Santé Quebec Que $339,976, Compassion Canada London Ont $99,360, Ethiopia

EXTERNAL AFFAIRS—*Continued*

$9,487,038, Food for the Hungry New Westminster BC $749,920, Guinea $984,389, India $14,867,793, International Child Care Mississauga Ont $112,994, International Emergency Food Reserve Rome Italy $21,500,000 Mali $702,847, Mauritania $3,079,258, Mennonite Central Committee Winnipeg Man $757,522, Mother Teresa's Helper Toronto Ont $291,400, Mozambique $5,556,045, Nicaragua $2,815,914, Niger $453,581, Pakistan $13,557,266, Peru $4,973,765, Rwanda $2,236,929, Salvation Army Toronto Ont $466,992, Senegal $4,610,608, Sri Lanka $9,999,933, Sudan $7,948,337, Tanzania $3,996,210, Upper Volta $405,533, World Concern Surrey BC $379,996, World Food Program Rome Italy $104,946,533, World Vision Mississauga Ont $563,040, Zaire $3,357,956.

International Planned Parenthood Federation $5,200,000

North-South Institute $600,000

Grants to Canadian non-governmental organizations, developing country governments, their organizations and agencies, develop- ing country local and regional institutions and international development institutions, in support of a Canadian Program in Applied Public Administration for Developing Countries $704,137—Department of Technical and Economic Co-operation Bangkok Thailand $89,658, Mananga Agricultural Management Centre Mhlume Swaziland $94,180, National Economic and Social Development Board Bangkok Thailand $139,743, University of the South Pacific Suva Fiji $250,000.

Development assistance to international non-governmental organizations in support of programs and projects $6,370,082— Adaua Upper Volta $97,700, African Adult Education Nairobi Kenya $133,000, Asian Institute for Rural Development Bangalore India $70,000, Association Latino Americana Quito Ecuador $93,500, Association Mondiale de Prospective Sociale Geneva Switzerland $105,000, Association of Commonwealth Universities London England $106,598, Associaton of African Universities Ghana West Africa $140,000, Club de Dakar Paris France $143,000, Disabled Peoples International Winnipeg Man $150,000, Environment Liaison Centre Nairobi Kenya $140,000, Euro Action Accord London England $168,000, Foundation for International Training Don Mills Ont $364,800, Inter American Institute of Human Rights San Jose Costa Rica $50,000, Inter American Legal Services Association Bogota Colombia $68,000, Innova- tions et Réseaux pour le Développement Geneva Switzerland $368,000, International Coalition for Development Action Brussels Belgium $62,000, International Council for Adult Education Toronto Ont $240,000, International Council of Voluntary Agencies Geneva Switzerland $161,500, International Ctr for Ocean Development Halifax NS $97,000, International Development of Law Institute Rome Italy $90,000, International Federation Family Life Promotion Washington USA $55,000, International Federation of Institute of Advanced Study Paris France $87,500, International Institute for Environment and Development London England $184,000, International Institute of Communications London England $95,000, International Ocean Institute Halifax NS $141,500, International Press Service Rome Italy $90,000, International Union For Child Welfare Geneva Switzerland $107,000, Liaison Committee For Food Crops Programs Waltham USA $63,000, Mouvement International Realisation L'Habitat Geneva Switzerland $100,000, Organisation Universi- taire Inter Americaine Ste-Foy Que $183,000, Programme For Applied Technology in Health Seattle Washington $130,000, Sarvodaya Movement Moratuwa Sri Lanka $112,400, Service International D'Appui à la Formation et Technique Dakar Senegal $50,000 Society for International Development Rome Italy $115,000, Women's World Banking New York USA $58,000, World Association of Girl Guides and Scouts London England $63,000, World Council of Churches Geneva Switzerland $145,500, World Council of Indigenous Peoples Lethbridge Alta $131,000, World Organization of the Scout Movement Geneva Switzerland $185,000, World YWCA Geneva Switzerland $50,000.

United Nations Relief and Works Agency for Palestine Refugees in the Near East $4,200,000

United Nations High Commissioner for Refugees $5,000,000

Humanitarian assistance to countries, their agencies and persons in such countries, to international institutions and to Canadian and international non-governmental organizations for operations and general programs and specific programs, projects and appeals $41,256,164—Air Canada Ottawa Ont $63,700, Camp Mate Ltd Scarborough Ont $95,800, Canadian Catholic Organization for Development and Peace Montreal Que $2,135,000, Canadian Council of Churches Toronto Ont $1,150,000, Canadian Lutheran World Relief Winnipeg Man $1,235,000, Canadian Red Cross Society Toronto Ont $11,941,350, International Committee of the Red Cross Geneva Switzerland $1,025,000, Office of the United Nations Disaster Relief Co-ordinator Geneva Switzerland $1,356,000, Pan American Health Organization Washington USA $835,000, United Nations Boarder Relief Operations New York USA $175,000, United Nations Children's Fund New York USA $660,000, United Nations Educational and Training for Southern Africa New York USA $350,000, United Nations Funds for Namibia New York USA $200,000, United Nations High Commissioner for Refugees Geneva Switzerland $13,275,000, United Nations Relief and Works Agency for Palestinian Refugees Geneva Switzerland $5,900,000, World Food Program Ottawa Ont $200,000.

Commonwealth scholarships and fellowships $3,690,639—Association of Universities and Colleges of Canada Ottawa Ont $3,293,720, Department of Veterans Affairs Winnipeg Man $196,589, Revenue Canada Taxation Ottawa Ont $200,329.

CIDA scholarships to Canadians for studies related to international development assistance $400,000

Contributions to international development institutions in support of specific development assistance programs and projects and for special administrative expenses directly related thereto $1,661,786—African Development Bank $446,563, Asian Development Bank $802,740, Caribbean Development Bank $214,551, International Bank for Reconstruction and Development $100,000.

Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, or to international development institutions $5,458,874—Canadian Foodgrains Bank Winnipeg Man $5,458,874.

Canadian University Service Overseas $13,239,000

World University Service of Canada—Zimbabwe $690,870

Service Universitaire Canadien Outre-Mer $5,000,000

Canada World Youth $6,637,000

Canadian Executive Service Overseas $2,175,000

Contributions to Canadian non-governmental organizations in support of development assistance programs and projects $120,152,788—Action Matadi-Luozi Inc Alma Que $130,778, Addiction Research Foundation Toronto Ont $65,956, African Wildlife Husbandry Vancouver BC $70,000, African Inland Mission Scarborough Ont $197,052, African Medical Research Foundation Pickering Ont $105,040, Aga Khan Foundation Canada Vancouver BC $1,228,660, Les Ailes de l'Espérance du Canada Inc Montreal Que $110,000, Anglican Church of Canada Toronto Ont $1,063,623, Assistance Médicale Internationale Montreal Que $688,500, Association of Atlantic Universities Halifax NS

EXTERNAL AFFAIRS—*Continued*

$75,050, Association of Canadian Community Colleges Willowdale Ont $2,485,959, Association pour le Développement Participe Longueuil Que $201,623, Association of Kinsmen Clubs Cambridge Ont $99,563, Association Québécoise pour l'Avancement des Nations Unies Gatineau Que $108,780, Association of Universities and Colleges of Canada Ottawa Ont $341,879, Association Villes Jumelées Granby Que $88,705, Au Carrefour des Cèdres Montreal Que $119,500, Baptist Federation of Canada Toronto Ont $264,920, BC Save the Children Fund Vancouver BC $580,956, Boy Scouts of Canada Ottawa Ont $125,049, Brandon University Brandon Man $146,157, Camrose One World Centre Camrose Alta $228,236, Canadian Bureau International Education Ottawa Ont $324,245, Canadian Comprehensive Auditing Foundation Ottawa Ont $385,938, Canadian Council of Churches Toronto Ont $538,629, Canadian Council for International Co-operation Ottawa Ont $737,954, CCODP Montreal Que $7,589,787, Canadian Crossroads International Toronto Ont $955,200, Canadian Crafts Council Ottawa Ont $59,315, Canadian Home Economics Association Don Mills Ont $112,034, Canadian Hunger Foundation Ottawa Ont $2,118,631, Canadian Labour Congress Ottawa Ont $956,807, Canadian Lutheran World Relief Winnipeg Man $2,995,931, Canadian Nurses Association Ottawa Ont $88,135, Canadian Organization ADVA Computer HLT Edmonton Alta $67,700, Canadian Organization Development through Education Ottawa Ont $2,444,907, Canadian Ort Montreal Que $411,281, Canadian Public Health Association Ottawa Ont $300,870, Canadian Red Cross Society Toronto Ont $325,400, Canadian Society Tropical Medical International Health Ottawa Ont $173,063, Canadian Teachers Federation Ottawa Ont $948,750, Canadian Unicef Toronto Ont $6,179,082, Cansave Toronto Ont $1,517,700, Cape Breton College Sydney NS $140,245, Cardinal Léger et ses Oeuvres Montreal Que $1,229,806, Care Canada Ottawa Ont $5,909,343, Carleton University Ottawa Ont $144,020, Carrefour Solidarité Internationale Sherbrooke Que $161,300, Centre Missionnaire Oblat Montreal Que $601,498, Club ⅓ Inc Montreal Que $1,501,300, Centre Amitié Solidarité Internationale Thetford Mines Que $145,980, Coady International Institute Antigonish NS $852,580, Collaboration Santé Internationale Quebec Que $515,833, College Ahuntsic Montreal Que $345,000, Compassion of Canada London Ont $342,889, Confédération Syndicale Nationale Montreal Que $73,793, Conseil Canadien de la Coopération Ste-Foy Que $50,000, Conseil de Coopération du Québec Ste-Foy Que $476,811, Consortium Inter-Collégial Ste-Anne de Bellevue Que $67,000, Consumers Association of Canada Ottawa Ont $74,850, Co-operative Development Foundation Ottawa Ont $3,783,692, Cooperative Nord Sud Education Montreal Que $74,370, Council Minister of Education Toronto Ont $62,000, CUSO Ottawa Ont $3,050,640, Dalhousie University Halifax NS $907,915, Ecole des Hautes Etudes Commerciales Montreal Que $657,108, Ecole Nationale Administration Publique Ste-Foy Que $610,117, Ecole Polytechnique de Montréal Montreal Que $163,000, Emmanuel Relief Rehabilitation International Stouffville Ont $277,155, Entraide Missionnaire Inc Montreal Que $105,000, Fairview College Fairview Alta $80,000, Family Services Canada Ottawa Ont $89,975, Fédération des Caisses Populaires Desjardins Levis Que $2,786,269, Fondation Crudem Canada-Haiti Rosemere Que $71,549, Food for the Hungry Canada New Westminster BC $945,645, Foster Parents Plan of Canada Toronto Ont $4,646,340, Foundation International Roncalli Montreal Que $284,512, Frontiers Foundation Inc Toronto Ont $139,150, Girl Guides of Canada Toronto Ont $50,000, Grant Macewan Community College Edmonton Alta $91,376, Help the Aged Toronto Ont $335,668, Holy Ghost Fathers Toronto Ont $147,150, Horizons of Friendship Cobourg Ont $909,423, Hospital for Sick Children Toronto Ont $74,287, Institut Armand Frappier Laval-des-Rapides Que $141,430, Institut Fame Pereo Montreal Que $644,803, Institut International Communication Montreal Que $1,084,828, Institut Royal Architecture Ottawa Ont $181,629, International Child Care of Canada Mississauga Ont $245,000, International Council Social Welfare of Canada Ottawa Ont $200,000, International Defence and Aid South Africa Ottawa Ont $69,025, International Family Farm Exchange Association Charlottetown PEI $50,500, Inter-Church Fund International Development Toronto Ont $1,629,245, Inter Pares Ottawa Ont $1,858,239, Jamaica Self Help Relief Poverty Peterborough Ont $81,104, Jeunesse Canada Monde Montreal Que $834,775, Jeunesse du Monde Quebec Que $233,361, Laval University Ste-Foy Que $874,453, LB Pearson College Victoria BC $330,000, Leprosy Mission of Canada Don Mills Ont $161,000, Malaspina College Nanaimo BC $136,441, Manitoba University Winnipeg Man $165,471, Match International Centre Ottawa Ont $309,186, McGill University Montreal Que $430,554, McMaster University Hamilton Ont $456,192, Memorial University Nfld St John's Nfld $550,820, Mennonite Brethern Bumas Winnipeg Man $142,860, Mennonite Central Committee of Canada Winnipeg Man $1,916,021, Mennonite Economic Development Association Winnipeg Man $420,840, Mohawk College of Applied Arts and Technology Hamilton Ont $202,313, Mont St-Vincent University Halifax NS $114,880, Moravian Church Calgary Alta $74,000, Ontarion Institute of Studies in Education Toronto Ont $93,252, Operation Eyesight Universal Calgary Alta $1,048,092, Organisation Canadienne pour la Solidarité et le Développement Montreal Que $1,049,602, Organization for Co-operation in Overseas Development Winnipeg Man $705,600, OXFAM Canada Ottawa Ont $3,406,488, OXFAM Quebec Montreal Que $407,629, Pentecostal Assemblies of Canada Toronto Ont $60,500, Plan Nagua Quebec Que $72,522, Planned Parenthood Federation Ottawa Ont $84,806, Plenty Canada Lanark Ont $592,591, Potash Phosphate Institute of Canada Toronto Ont $50,000, Presbytarian Church Don Mills Ont $219,720, Pueblito Canada Toronto Ont $142,422, Queen's University Kingston Ont $80,790, Rotary Club of Guelph Guelph Ont $742,552, Ryerson Polytech Institute Toronto Ont $60,031, Salvation Army Toronto Ont $619,145, Save a Family Plan London Ont $184,050, Secours aux Lépreux Montreal Que $242,608 Shastri Indo-Canadian Calgary Alta $111,000, Sir Edmond Hillary Foundation Brampton Ont $129,050, Société Canadienne de Génie Civil Montreal Que $65,840, Société de Recherche en Orientation Humaine Montreal Que $90,470, Sopar-Limbour Touraine Que $173,577, South Pacific People Foundation of Canada Victoria BC $51,100, St-Francis Xavier University Antigonish NS $98,000, St-Lawrence College of Applied Arts and Technology Willowdale Ont $100,000, St Mary's University Halifax NS $819,096, SUCO Montreal Que $475,640, Sudan Interior Mission Scarborough Ont $176,547, Terre des Hommes Pointe-Claire Que $80,000, The Gurkha Welfare Trust Toronto Ont $520,513, Tibetan Refugee Aid Society Vancouver BC $260,500, Toronto General Hospital Toronto Ont $54,000, Trent University Peterborough Ont $63,000, Unitarian Service Committee of Canada Ottawa Ont $2,554,603, United Church of Canada Toronto Ont $1,670,802, University of Alberta Edmonton Alta $346,240, University of BC Vancouver BC $381,267, University of Calgary Calgary Alta $180,385, University of Guelph Guelph Ont $946,090, Université de Moncton Moncton NB $560,000, University of Montreal Montreal Que $468,971, University of Ottawa Ont $380,429, University of Quebec Montreal Que $238,640, University of Saskatchewan Saskatoon Sask $1,020,713, Université de Sherbrooke Sherbrooke Que $294,600, University of Toronto Toronto Ont $603,445, University of Waterloo Waterloo Ont $293,297, University of Western Ontario London Ont $181,500, University of Winnipeg Winnipeg Man $95,000, World Concern (CDA) International Association Surrey BC $576,770, World Relief Committee of Canada Willowdale Ont $168,716, World University Service of Canada Ottawa Ont $4,095,778, World Vision Mississauga Ont $1,267,598, Wycliffe Bible Translator Calgary Alta $147,850, YMCA National Council Toronto Ont $1,611,974, York University Toronto Ont $846,217, YWCA Canada Toronto Ont $319,731, 7th Day Adventist Church Red Deer Alta $284,113.

EXTERNAL AFFAIRS—*Continued*

Contributions to international non-governmental organizations in support of development assistance programs and projects $5,676,585— Adaua Upper Volta $650,000, African Medical and Research Foundation International Nairobi Kenya $60,000, Association pour le Développement de la Formation et de la Recherche en Education Quebec Que $90,000, Commonwealth Association of Polytechnics in Africa Nairobi Kenya $134,050, Consejo de Education de Adultos de America Latina Santiago Chili $65,000, Euro Action Accord London England $625,360, Institut Africain pour le Développement Economique et Social Côte d'Ivoire $584,433, International Coalition for Development Action Brussels Belgium $80,000, International Council for Adult Education Toronto Ont $113,190, International Council of Nurses Geneva Switzerland $90,000, International Council of Voluntary Agencies Geneva Switzerland $135,000, International Centre for Diarrhoeal Disease Research Bangladesh $583,000, International Organization of Consumer Unions The Hague Netherlands $70,000, International Savings Bank Institute Geneva Switzerland $85,000, Liaison Committee for Food Corps Programs Waltham USA $788,000, Project Counselling Services for Latin America Refugees San Jose Costa Rica $95,000, World Alliance of YMCA Geneva Switzerland $140,000, World Association of Girl Guides and Scouts London England $145,000, World Organization of the Scout Movement Geneva Switzerland $75,000, World University Service Geneva Switzerland $275,940, Worldview International Foundation Colombo Sri Lanka $88,000.

Contributions to Canadian non-governmental organizations and community groups in support of development education programs and projects $6,849,950— Association of Canadian Community Colleges Willowdale Ont $74,440, Association Québécoise des Organismes de Coopération Internationale Montreal Que $249,395, Canadian Public Health Association Ottawa Ont $86,732, Carleton University Ottawa Ont $53,402, Carrefour Tiers-Monde Inc Quebec Que $73,250, Centre Solidarité Alma Alma Que $50,100, Confédération des Syndicats Nationaux Montreal Que $69,718, Co-operative Development Foundation Ottawa Ont $79,818, CUSO Ottawa Ont $70,477, Decca Calgary Alta $435,878, Development Education Centre Toronto Ont $69,000, Idera/Resource Centre of BC Vancouver BC $147,300, Institute for Development Education through the Arts Ottawa Ont $84,280, K-W Overseas Aid Inc Kitchener Ont $75,680, London Cross Cultural Learner London Ont $148,765, Manitoba Council for International Co-operation Winnipeg Man $244,896, Ontario Council for Leadership in Educational Administration Toronto Ont $66,000, Queen's University Kingston Ont $58,000, Saskatchewan Council for International Co-operation Regina Sask $330,826, St-Mary's University Halifax NS $65,390, United Nations Association of Canada Ottawa Ont $100,000, Victoria International Development Education Association Victoria BC $77,580.

Incentives to Canadian private investors, institutions and organizations, international institutions, and developing country governments, their organizations and agencies, developing country local and regional institutions, and developing country private investors, institutions and organizations, in support of industrial co-operation programs and projects $21,108,894— Acres International Limited Niagara Falls Ont $205,303, Adley Consulting Engineering (Int) Ltd Sherwood Park Alta $90,000, Agrovet Inc Boucherville Que $107,145, Aqua-Guard Sales Inc Vancouver BC $150,000, Ateliers Aspesie Inc St-Barnabé Que $86,350, Atmolysair Ltee St-Chrysostome Que $60,850, Auto-Correct Art Inc Saint-Placide Que $51,000, Aviation Planning Services Ltd Montreal Que $89,567, Baccard Trading Company Ltd Halifax NS $116,340, Banff School of Advanced Management Banff Alta $120,000, Bennett Environmental Consultants Ltd Vancouver BC $127,059, Biro Inc Ottawa Ont $250,000, Bureau de Transport Metro International Montreal Que $233,880, Cambrian Engineering Group Ltd Mississauga Ont $190,600, Canac Consultants Limited Montreal Que $100,000, Canada-Pakistan Trade and Economic Council Montreal Que $52,600, Canadian Association for Latin America and Caribbean Toronto Ont $602,992, Canadian Energy Development Systems International Ottawa Ont $167,518, Canadian Export Association Ottawa Ont $232,397, Canadian International Technology Exchange Corp Toronto Ont $119,236, Canadian Oil and Gas Association Edmonton Alta $67,375, Canadian Overseas Airlines International Ltd Richmond BC $440,000, Canadian Pacific Consultants Services Ltd Montreal Que $192,284, Canadian Seed Growers Association Ottawa Ont $69,095, Canocean Engineering Ltd Ottawa Ont $156,000, Cansult Limited Don Mills Ont $234,124, Cartier Engineering Limited Montreal Que $335,000, Centre Etudes Gestion Information et Recherche Montreal Que $70,000, Chabot Raymond International Inc Montreal Que $150,000, CI Power Services Ltd Montreal Que $285,205, Colfax Surveys Ltd Calgary Alta $75,000, Comex International Ville D'Anjou Que $60,000, Consultants DGB Inc Montreal Que $75,000, Corporation Icanda Inc Laprairie Que $50,000, Cowan EB Limited Montreal Que $180,060, Crippen International Limited Vancouver BC $139,895, Delcanada International Limited Ottawa Ont $110,000, Desseau et Associés International Ltée Laval Que $56,016, Dupuis Yvon C Consultants Ltée Montreal Que $118,964, Econofitech Ltée Montreal Que $112,305, Egypt Canada Business Council Montreal Que $100,000, Electrical and Electronic MFG Association Canada Toronto Ont $89,000, Electrolyser Corporation Ltd Toronto Ont $68,875, Foundation for International Training Don Mills Ont $505,000, Gaco Systems Ltd Brantford Ont $51,000, Gaucher Pringle Consultants Ltd Montreal Que $338,026, Groupe Poulin Thériault Ltée Quebec Que $100,000, Harvest Fuels Ltd Toronto Ont $146,000, Helm Brian Associates Ltd Toronto Ont $66,250, Heritage Bouvigene Inc Beaconsfield Que $59,000, Hurter Fiber Consultants Inc Montreal Que $100,000, INTAGRO Consultants Inc Montreal Que $128,500, Kryton International Inc Richmond BC $65,000, LMBS-SIDAM Inc Montreal Que $246,550, Lafarge Consultants Ltd Montreal Que $90,000, Land-Sea Resources Planning of Canada Ottawa Ont $69,000, Lavalin International Inc Montreal Que $169,135, McGill University Montreal Que $97,916, McLeod Young Weir Limited Toronto Ont $50,000, McLaren Engineering Planners and Scientists Toronto Ont $114,000, Magee Robertson Inc Vancouver BC $152,400, Maheu Noiseux and Company Montreal Que $120,000, Manitoba Development Corporation Winnipeg Man $186,000, Newfoundland and Oceans Research and Development Corporation St John's Nfld $131,170, Nortec Solar Industries Inc Manotick Ont $195,400, North West Survey Corporation Edmonton Alta $215,721, Nova Corp Engineering Services Ltd Calgary Alta $326,399, Ontinc Toronto Ont $60,000, Plan Process Inc Saint-Dominique Que $150,455, Polysar Ltd Sarnia Ont $53,000, Preston P and Associates Ottawa Ont $68,229, Projected International Inc Beaconsfield Que $158,035, Redma Consultants Ltd Toronto Ont $183,659, RTM Engineering Ltd Calgary Alta $99,799, Safimar Inc Montreal Que $389,750, Sentrol Systems Ltd Downsview Ont $91,950, Sharp Archibald International Ottawa Ont $419,220, Simons HA International (Overseas) Ltd Vancouver BC $199,399, Simons HA International (Overseas) Ltd Don Mills Ont $225,000, Sotech Projects Ltd Ottawa Ont $56,338, Spence Robert and Associates Ltd Montreal Que $155,000, Sunray Solar Systems Ltd Windsor Ont $50,000, Surveyer Nenniger and Chenevert Inc Montreal Que $183,576, Technonet-Asia Singapore $410,000, Tecsult International Ltd Montreal Que $230,000, Teshmont Consultants Inc Winnipeg Man $208,413, Trade Facilitation Office Ottawa Ont $520,000, Uraken Canada Ltée St-Eustache Que $127,000, Vandermeulen Consultants Ltd Ottawa Ont $54,939, Werner Agra Ltd Regina Sask $116,600.

Contributions to Canadian non-governmental organizations, developing country governments, their organizations and agencies,

EXTERNAL AFFAIRS—*Concluded*

developing country local and regional institutions and international development institutions, in support of a Canadian program in Applied Public Administration for developing countries $1,395,018— Dalhousie University Halifax NS $258,332, Ecole des Hautes Etudes Commerciales Montreal Que $182,205, Ecole Nationale d'Administration Publique Ste-Foy Que $145,549, Manitoba Institute of Management Winnipeg Man $273,181, Match International Centre Ottawa Ont $62,812, McGill University Montreal Que $85,800, University of Alberta Edmonton Alta $55,209, University of Western Ontario London Ont $184,971.

Contributions to provincial governments, their organizations and agencies, to developing countries, to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, and to international development institutions, in support of joint federal/provincial voluntary agricultural development assistance programs and projects $1,499,710— Agricultural Development Corporation of Saskatchewan Regina Sask $423,567, Canadian Hunger Foundation Ottawa Ont $112,347, Gouvernement du Québec Quebec Que $198,265, Mother Teresa Toronto Ont $240,830, Nova Scotia Government Halifax NS $145,075, Saskatchewan Agriculture $56,059.

International Development Research Centre $67,400,000

Payments to the International Development Research Centre $67,400,000

FINANCE $5,647,179,078

Department $5,646,842,078

FISCAL TRANSFER PAYMENTS PROGRAM $5,646,842,078

Subsidies to provinces (Constitution Acts, 1867 to 1982 and other Statutory Authority) $35,736,148—Newfoundland $9,744,145, Prince Edward Island $667,674, Nova Scotia $2,250,724, New Brunswick $1,823,587, Quebec $4,730,502, Ontario $6,057,479, Manitoba $2,180,961, Saskatchewan $2,159,780, Alberta $3,605,465, British Columbia $2,515,831.

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act and Established Programs Financing Act, 1977 $5,636,447,324—Equalization Payments $5,358,429,000—Newfoundland $494,598,000, Prince Edward Island $127,367,000, Nova Scotia $606,516,000, New Brunswick $517,342,000, Quebec $3,134,962,000, Manitoba $477,644,000; *Payments in respect of Undistributed Income on hand Payments under Part V $154,420*—Nova Scotia $64, Quebec $30,374, Ontario $123,937, Manitoba $45; *Payments under Part VIII in respect of Reciprocal Taxation $197,863,904*—Newfoundland $11,116,038, Prince Edward Island $4,106,488, Nova Scotia $25,503,989, New Brunswick $15,837,492, Quebec $50,855,957, Ontario $64,117,294, Manitoba $9,630,398, British Columbia $16,696,248; *Payments under Part II in respect of Fiscal Stabilization $80,000,000*—British Columbia $80,000,000.

Payments to provinces under the Public Utilities Income Tax Transfer Act $180,714,131—Newfoundland $12,240,670, Prince Edward Island $2,654,358, Quebec $9,401,435, Ontario ($13,000,179), Manitoba ($924,753), Saskatchewan ($133,315), Alberta $165,792,718, British Columbia $4,725,987, Northwest Territories $43,252, Yukon ($86,042).

Recovery under Federal-Provincial Fiscal Revision Act 1964, c. 2, Sec. 6, Youth Allowances Act ($206,055,525)—Quebec ($206,055,525).

Auditor General $337,000

Contribution to the Canadian Comprehensive Audit Foundation $337,000

FISHERIES AND OCEANS $27,868,366

Department $27,868,366

Marine Sciences Research Laboratory of Memorial University Nfld $150,000

Grants to assist seal pelt fishermen with respect to 1983 Seal Harvest $726,052

Grant to the Interuniversity Group for Oceanographic Research in Quebec $6,000

Membership fee—International Hydrographic Organization $20,000

Intergovernmental Oceanographic Trust Fund $15,000

Sea Use Council $14,760

Canadian Universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research $360,000—Dalhousie University Halifax NS $72,200.

Grant to A G Huntsman Foundation Dartmouth NS to support an annual award for excellence in the Marine Sciences $15,000

Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization $7,702,300—W Anderson and PEI Lending Authority Province of PEI Charlottetown PEI $65,286, Cheticamp Co-op and PEI Lending Authority Province of PEI Charlottetown PEI $100,000, G Chiasson and PEI Lending Authority Province of PEI Charlottetown PEI $50,000, M Chiasson and PEI Lending Authority Province of PEI Charlottetown PEI $125,000, A Day Portugal Cove Nfld $72,097, FD D'Entrement Halifax NS $76,741, D Dupuis Anse-à-Valleau Que $100,000, A J Hache and Ministry of Finance Fredericton NB $100,000, J Haché & J-L Roussel and PEI Lending Authority Province of PEI Charlottetown PEI $125,000, RH Mallet & Ministry of Finance Fredericton NB $50,000, RH Mallet & PEI Lending Authority Province of PEI Charlottetown PEI $50,000, FE Newman and W Matthews Federicton NB $51,292, N Noel and Ministry of Finance Fredericton NB $100,000, O Noel & PEI Lending Authority Province of PEI Charlottetown PEI $125,000, F Oliver & NS Fisheries Loan Board Halifax NS $87,500, F Paulin and PEI Lending Authority Province of PEI Charlottetown PEI $100,000, Les Pêcheries GRA Ltée & Ministry of Finance Fredericton NB $125,000, R Pinel Chandler Que $80,000, C Rideout Fortune Nfld $52,750, W Rogers Durrell's Nfld $100,000, G Roussel & PEI Lending Authority Province of PEI Charlottetown PEI $100,000, MV Roussel & Ministry of Finance Fredericton NB $50,000, MV Roussel & PEI Lending Authority Province of PEI Charlottetown PEI $50,000, B Vilet Newport Que $80,000.

Assistance to the Committee on Seals and Sealing $106,000—Committee on Seals and Sealing Thornhill Ont $105,900.

Contribution to biology students capable of taking instruction and working in the French language—University of Moncton NB $60,000

Contribution towards Fisheries Development Programs in PEI $2,357,021—Babineau Fisheries Ltd Morell PEI $54,596, Howard's Cove Ice Club O'Leary PEI $89,335, Howard's Cove Seafoods Ltd Bloomfield PEI $139,492, Island Resources Ltd Charlottetown PEI $105,000, Island Saltfish Inc Charlottetown PEI

FISHERIES AND OCEANS—*Concluded*

$119,000, Murray Harbour Seafoods Inc Murray Harbour PEI $148,500, National Sea Products Ltd Halifax NS $112,821, New Horizons Ltd Summerside PEI $90,094, Prince County Fisherman's Assoc Alberton PEI $164,402, Prince County Shellfish Assoc Ellerslie PEI $104,348, Prince Edward Island Council of the Arts Charlottetown PEI $59,960, Prince Edward Island Fishermen's Assoc Charlottetown PEI $143,730, Tignish Fisheries Co-operative Assoc Tignish PEI $56,500, United Maritime Fishermen Moncton NB $113,721, University of Prince Edward Island Charllottetown PEI $55,918, Usen Fisheries Ltd Souris PEI $105,000.

Contribution towards fisheries Development Programs in Labrador $1,399,786—Eagle River Development Assoc Labrador Nfld $114,855 East Shore Development Assoc Labrador Nfld $138,004, Fisheries Committee Charlottetown Labrador Nfld $95,717, Fisheries Committee Henley Harbour Labrador Nfld $55,955, Fisheries Committee L'Anse au Loup Labrador Nfld $61,152, Fisheries Committee Multa Labrador Nfld $62,000, Fisheries Committee Nain Labrador Nfld $128,630, Fisheries Committee Square Island Labrador Nfld $97,242, Fisheries Committee West St Modeste Labrador Nfld $125,127, Fisheries Committee West Turnauik Labrador Nfld $79,128, JW Hiscock & Sons Ltd Smokey Labrador Nfld $74,789, Red Bay Co-operative Society Red Bay Labrador Nfld $99,250.

Contribution towards Fisheries Development Programs in Southeast New Brunswick $568,365

Contribution to the Council of Forest Industries of British Columbia $50,000

Liabilities under the Fisheries Improvement Loans Act $3,959,708

Contributions towards the cost of installing bait, fish unloading, icemaking and saltfish facilities approved under the Special Recovery Capital Projects Program $449,959—Cheticamp Fisheries Co-operative Ltd Cheticamp NS $216,061, United Maritime Fishermen Moncton NB $66,687.

Contribution to New Employment Expansion and Development Program $8,011,772—Beothuk Data Systems St John's Nfld $239,512, Canadian Saltfish Corp St John's Nfld $166,985, Corp de Developpement des pêches du Quebec Inc Quebec Que $4,183,740, Green Bay Baie Vert Development Assoc Green Bay Nfld $433,990, Little St Lawrence Fishermen's Committee St Lawrence Nfld $130,366, Maritime Fishermen's Union Shediac NB $158,000, Northland Associates Ltd St John's Nfld $85,540, PEI Fishermen's Assoc Charlottetown PEI $222,016, Port au Port Economic Development Assoc Port au Port Nfld $71,309, Red Indian Lake Development Assoc Bishop's Falls Nfld $114,090, Royal Canadian Legion Cardigan PEI $158,847, The Town of Glenwood Nfld $65,800, Twillingate/New World Island Development Assoc Twillingate Nfld $51,324, White Bay North Development Assoc St Anthony Nfld $60,700.

Contribution to Commercial Licensed Fishermen of North Shore and Lower St Lawrence and the Magdalen Island $10,000

Contributions towards the development of Transboundary River Fisheries $244,567

Contribution to defray costs of an International Symposium on Acid Rain $5,700

Contribution to Inuit Circumpolar Conference $15,000

Contribution to Canadian Science Writers Association $1,500

Contribution to the Town of Fort Frances $30,000

Contribution to Commercial Licensed Fishermen of Magdalen Islands $135,747—Regroupement des pêcheurs proprietaires du Havre-Aubert Îles-de-la-Madeleine Que $50,257.

Contribution to Canadian operation of Chefs de Cuisine $7,000

Contribution to the Auto Carto Six Conference $10,000

Contribution to the World Wildlife Fund $45,000

Summer Employment Program $133,320

Contributions to Atlantic Fisheries Development Projects $1,258,809—Assoc des pêcheurs proprietaires des Iles-de-la-Madeleine Iles-de-la Madeleine Que $63,799, Bay Chaleur Packers Ltd Lower Caraquet NB $185,433, College of Fisheries St John's Nfld $61,000, Pêcheurs Unis du Quebec Newport Que $108,212.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $1,441,707,212

Department $1,441,707,212

INDIAN AND INUIT AFFAIRS PROGRAM $923,504,759

Indian Annuities Treaty Payments $790,819

Grants to British Columbia Indian bands in lieu of a per capita annuity $300,000

Grants to individual Indians and Inuit and organizations to support their educational and cultural advancement $19,468,655

Grants to individual Indians and Inuit, their bands, settlements, corporations or other legal entities for economic development and employment $1,247,383

Social Assistance payments to individual Indians, Inuit and non-Indians residing on Indian reserves $48,997,500

Grants to Indian bands, their district councils and Inuit settlements to support their administration $14,789,670—Attawapiskat Band Attawapiskat Ont $66,792, Betsiamites Band Bersimis Que $69,157, Bigstone Cree Band Desmarais Alta $55,527, Blood Band Cardston Alta $53,732, Chisasibi Band Council Fort George Que $71,590, Cree Band Fort Chipewyan Alta $53,663, Crees Rupert House Rupert House Que $69,531, Cree Regional Authority Val D'Or Que $654,120, Cross Lake Band Cross Lake Man $55,527, Dena Tha' Band Chateh Alta $53,865, Ebb and Flow Band Ebb and Flow Man $543,353, Fort Alexander Band Pine Falls Man $1,286,709, Fort Hope Band Geraldton Ont $56,698, Garden Hill Band Island Lake Man $58,174, God's Lake Band God's Lake Narrows Man $56,697, Heiltsuk Band Bella Bella BC $50,842, Lac La Ronge Band Lac la Ronge Sask $54,155, Lac Seul Band Lac Seul Ont $58,174, Lac St-Jean Municipal Centre Pte Bleue Que $67,561, Lesser Slave Lake Indian Regional Council Slave Lake Alta $168,506, Little Red River Band Fox Lake Alta $64,638, Makivik Corporation Montreal Que $117,522, Manouane Band Berthier Que $50,352, Mathias Colomb Band Pukatawagan Man $56,379, Mistassini Band Council Baie Du Poste Que $60,327, Mohawk Council of Kanawake Kanawake Que $57,202, Nelson House Band Nelson House Man $51,085, Norway House Band Norway House Man $57,190, Obedjiwan Band Obedjiwan Via Roberval Que $57,588, Oxford House Band Oxford House Man $56,698, Peter Ballantyne Band Prince Albert Sask $57,190, Sandy Lake Band Favourable Lake Ont $62,483, Sechelt Band Sechelt BC $87,202, Six Nations Council Oshweken Ont $65,702, Split Lake Band Split Lake Man $52,200, St Theresa Point Band St Theresa Point Man $58,174, Whelalau Area Council Port McNeill BC $55,226.

Contributions to Indian bands for land selection $852,582—Cowichan Band Duncan BC $50,000, Nuu Chah Nulth Tribal Council Port Alberni BC $78,278, Peter Ballantyne Band Prince Albert Sask $60,000.

Contribution to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

and Labrador $2,537,292—Newfoundland Exchequer Account St John's Nfld $2,537,292.

Contribution to Indian bands for land management and membership administration $1,280,603—Bigstone Cree Band Desmarais Alta $63,593, Blackfoot Band Gleichen Alta $71,125, Coqualeetza Cultural Centre Sardis BC $50,000, United Chiefs Council of Manitoulin Island Manitoulin Island Ont $57,700, Westbank Band Westbank BC $147,000.

Contributions to individuals, Indian bands and associations for the funding of Indian test cases $36,943

Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, organizations or associations for educational services and facilities—Services $179,966,404—Abegweit Band Cornwall PEI $110,669, Abitibiwinni Band Amos Que $584,437, Adams Lake Band Chase BC $189,901, Afton Band Afton NS $122,345, Ahousaht Band Ahousaht BC $318,669, Alderville Band Roseneath Ont $120,600, Alexander Band Morinville Alta $731,520, Alexis Band Glenevis Alta $161,952, Alexis Creek Band Chilankoforks BC $140,294, Algonkians of Golden Lake Band Golden Lake Ont $447,045, Alkali Lake Educ Authority Alkali Lake BC $516,562, Anaham Band Alexis Creek BC $241,052, Anderson Lake Band D'Arcy BC $64,556, Anspayaxw School Society Hazelton BC $415,280, Assoc of Iroquois and Allied Indians Toronto Ont $50,000, Attawapiskat Band Attawapiskat Ont $228,096, Avataq Cultural Institute Inukjuak Que $125,581, Barrière Lake Band Council Rapid Lake Que $106,646, Batchewana Band Sault Ste Marie Ont $548,206, Beardy's Band Duck Lake Sask $614,426, Beaver Lake Lac La Biche Alta $353,037, Beausoleil Band Penetanguishene Ont $340,996, Bella Bella Community School Klemtu BC $1,803,246, Bella Coola Band Bella Coola BC $604,038, Berens River Band Berens River Man $71,997, Betsiamites Band Bersimis Que $3,026,903, Biggar School Division #50 Biggar Sask $101,987, Big Island Band Morson Ont $91,072, Big River Band Debden Sask $153,622, Bigstone Education Authority Desmarais Alta $435,390, Blackfoot Band Gleichen Alta $117,410, Birdtail Sioux Band Beulah Man $343,468, Blood Band Cardston Alta $155,274, Bloodvein Band Bloodvein Man $75,454, Blue Quills Native Education Council St Paul Alta $2,210,620, Bonaparte Band Cache Creek BC $81,874, Buffalo River Band Meadow Lake Sask $161,739, Brokenhead Band Scanterbury Man $138,200, Campbell River Band Campbell River BC $56,900, Canim Lake Band 100 Mile House BC $475,204, Canoe Creek Band Dog Creek BC $58,042, Canoe Lake Band Canoe Lake Sask $207,124, Cape Mudge Band Quathiaski Cove BC $119,714, Cariboo Indian Education Williams Lake BC $77,464, Chapel Island Band St Peters NS $257,824, Chehalis Band Agassiz BC $585,463, Chemahawin Band Easterville Man $730,956, Chemainus Band Ladysmith BC $77,800, Chiefs of Ontario Office Toronto Ont $67,000, Chilliwack Area Indian Council Chilliwack BC $301,836, Chippewas of Georgins Island Band Sutton West Ont $141,065, Chippewas of Nawash Band Wiarton Ont $515,138, Chippewas of Rama Band Rama Ont $424,957, Constance Lake Band Calstock Ont $952,778, Clayoquot Band Tofino BC $114,600, Cold Lake Band Grand Centre Alta $73,245, Coldwater Band Merritt BC $161,601, Comité de Coordination Attikamekwsipi La Tuque Que $191,738, Cook's Ferry Band Spences Bridge BC $75,006, Coqualeetzaa Education Training Sardis BC $248,693, Coqualeetza Cultural Centre Sardis BC $112,000, Cote Band Kamsack Sask $260,136, Couchiching Band Fort Frances Ont $1,153,932, Cowessess Band Broadview Sask $122,530, Cowichan Band Duncan BC $687,046, Crane River Band Crane River Man $209,214, Cree Regional Authority Val d'Or Que $185,476, Cree Band Fort Chipewyan Alta $115,500, Cross Lake Band Cross Lake Man $448,561, Cumberland House Band Cumberland House Sask $188,617, Curve Lake Band Curve Lake Ont $915,016, Dakota Ojibway Tribal Council Inc Brandon Man $1,275,208, Dakota Ojibway Tribal Council Brandon Man $156,501, Dakota Plains Band Edwin Man $205,295, Dalhousie University Halifax NS $54,251, Dauphin River Band Gypsumville Man $106,346, Desolation Sound Tribal Council Powell River BC $220,465, Dokis Band Monetville Ont $283,570, Eagle Lake Band Eagle Lake Ont $319,317, Ebb and Flow Band Ebb and Flow Man $136,780, Ehattesaht Band Queen's Cove BC $59,000, English River Band Meadow Lake Sask $267,869, Enoch Band Winterburn Alta $177,222, Eskasoni Band Eskasoni NS $2,238,054, Fairford Band Fairford Man $1,086,854, Federation of Sask Indians Saskatoon Sask $617,348, First Nations Confederacy Inc Winnipeg Man $50,000, Fisher River Band Koostatak Man $478,201, Flying Dust Band Meadow Lake Sask $617,622, Fond Du Lac Band Prince Albert Sask $123,651, Fort Albany Band Moosonee Ont $80,308, Fort Alexander Band Pine Falls Man $2,818,106, Fort Babine Education Society Smithers BC $81,280, Fort Hope Band Geraldton Ont $355,484, Fort Nelson Indian Band Fort Nelson BC $107,500, Fort William Band Thunder Bay Ont $462,684, Fountain Band Lillooet BC $143,096, Four Band (Pigeon Lake) Hobbema Alta $248,345, Fraser Lake Indian Band Fort Fraser BC $133,298, Frog Lake Band Frog Lake Alta $264,094, Garden Hill Band Island Lake Man $244,022, Garden River Band Sault Ste Marie Ont $476,435, Georgian Bay Tribal Council Midland Ont $78,848, Gibson Band Bala Ont $126,115, Gitanmaax Band Council Hazelton BC $256,318, Gitksan-Carrier Tribal Council Hazelton BC $226,248, Gitlakdamix Band New Aiyansh BC $246,400, Gitsegukla School Society South Hazelton BC $168,346, Gitwangak Band Council Kitwanga BC $93,300, God's Lake Band God's lake Narrows Man $195,790, God's River Band God's River Man $62,119, Gordon Band Punnichy Sask $186,702, Grand Rapids Band Grand Rapids Man $463,807, Grassy Narrows Band Grassy Narrows Ont $103,067, Hagwilget Band Council New Hazelton BC $115,833, Hartley Bay Band Hartley Bay BC $72,579, Heart Lake Band Heart Lake Alta $57,259, Houle Cardinal Bus Lines Ltd St Paul Alta $529,955, Hesquiaht Band Tofino BC $80,000, Hiawatha Band Keene Ont $133,570, Hollow Water Band Wanipigow Man $826,234, Hurons de Lorette Band Village des Hurons Que $1,058,268, Indian Chiefs Budget Committee (MB) Inc Winnipeg Man $100,000, Ingenika Indian Band Ingenika Point BC $114,700, Institut Educatif Culturel Attikamek-Montagnais Village des Hurons Que $297,159, Interlake Reserves Tribal Council Ashern Man $219,401, Interlake Reserve Development Council Inc Ashern Man $937,502, Iroquois of St Regis Band Cornwall Ont $1,461,394, Iskut Band Iskut BC $62,852, Islington Band Whitedog Ont $139,872, Island Lake Band Loon Lake Sask $297,872, Jackhead Band Dallas Man $75,436, James Smith Band Melfort Sask $1,057,028, John Smith Band Birch Hills Sask $338,226, Joseph Bighead Band Pierceland Sask $181,011, Kahkewistahaw Band Broadview Sask $115,268, Kamloops Band Kamloops BC $244,939, Kashechewan Band Kashechewan Ont $147,102, Kehewin Band Bonnyville Alta $816,765, Keeseekoowenin Band Elphinstone Man $231,103, Keeseekoose Band Kamsack Sask $206,127, Keewatin Tribal Council Inc Thompson Man $2,302,566, Kincolith Band Kincolith BC $170,577, Kinistino Band Chagoness Sask $359,674, Kinistino School Division Kinistino Sask $116,640, Kinistino School Division #55 Kinistino Sask $64,530, Kipawa Band Council Témiscaming Que $54,630, Kitamaat Band Kitamaat BC $166,570, Kitkatla Band Kitkatla BC $131,844, Kitasoo Band Klemtu BC $504,487, Kitwancool Band Council Kitwanga BC $221,398, Kootenay Indian Area Council Cranbrook BC $107,880, Kwakiutl Band Port Hardy BC $59,000, Lac La Croix Band Fort Frances Ont $524,651, Lac La Ronge Band Lac La Ronge Sask $1,003,960, Lac Simon Band Louvicourt Que $218,491, Lac St-Jean Municipal Centre Pte-Bleue Que $3,592,816, Lakalzap Greenville BC $142,770, Lake Babine Indian Band Burns Lake BC $708,019, Lake Manitoba Band Vogar Man $760,595, Lake of the Woods Ojibway Cultural Centre Kenora Ont $108,511, Lake St Martin Band Gypsumville Man $175,894, La Romaine Band La Romaine Que $103,465,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

LaxKw'Alaams Port Simpson BC $250,070, Lennox Island Band Lennox Island PEI $132,879, Lesser Slave Lake Indian Regional Council Slave Lake Alta $5,806,644, Lillooet District Tribal Council Lillooet BC $161,739, Little Grand Rapids Band Little Grand Rapids Man $76,986, Little Pine Band Paynton Sask $366,476, Little Saskatchewan Band Gypsumville Man $139,334, Long Lake #58 Band Longlac Ont $434,006, Long Lake #77 Band Longlac Ont $256,971, Long Plain Band Edwin Man $962,083, Long Point Band Council Winneway River Que $517,816, Lower Kootenay Band Creston BC $98,389, Lower Nicola Band Merritt BC $242,399, Lower Similkameen Band Keremeos BC $132,293, Lytton Band Lytton BC $471,984, Makwa Sahgaichcan Band Loon Lake Sask $1,035,223, Manitoba Indian Cultural Education Winnipeg Man $228,825, Manitoba Indian Education Assoc Inc Winnipeg Man $404,318, Manitoba Indian Student Counselling Centre Winnipeg Man $716,459, Manitoba Keewatinowi Okimakonak Inc Thompson Man $50,000, Manouane Band St-Michel Des Saints Que $358,779, Marieval Community Education Centre Yorkton Sask $1,907,200, Maskwachees Cultural College Hobbema Alta $134,972, Masset Band Masset BC $238,657, Mathias Colomb Band Pukatawagan Man $66,950, Mattagami Band Gogama Ont $142,789, Meadow Lake District Chiefs Investment Co Meadow Lake Sask $222,065, Meadow Lake District Chiefs Management Co Meadow Lake Sask $1,506,628, Membertou Band Sydney NS $173,177, Micmac Assoc of Cultural Studies Sydney NS $189,286, Micmacs of Maria Band Council Maria Que $222,667, Millbrook Band City Truro NS $167,104, Mingan Band Mingan Que $94,020, Minister of Finance Province of NB Fredericton NB $2,471,221, Mississauga Band Blind River Ont $302,093, Mistawasis Band Leask Sask $823,665, Mohawk Council of Kanawake Kanawake Que $1,755,300, Mohawks of the Bay of Quinte Band Deseronto Ont $685,189, Montagnais de Schefferville Band Schefferville Que $330,000, Montagnais Les Escoumins Band Les Escoumins Que $204,742, Moricetown Band Council Smithers BC $675,140, Mount Currie Band Mount Currie BC $1,025,376, Moose Band Moose Factory Ont $1,314,430, Moose Deer Point Band Mactier Ont $158,300, Moose Lake Band Moose Lake Man $485,713, Moose Woods Band Saskatoon Sask $141,854, Moosomin Band Cochin Sask $332,822, Mosquito Band Cando Sask $296,707, Mowachaht Band Gold River BC $58,820, Muskeg Lake Band Leask Sask $473,466, Muskowekwan Education Centre Lestock Sask $1,266,340, Musqueam Band Vancouver BC $286,722, Naicatchewenin Band Devlin Ont $207,331, Nanaimo Band Nanaimo BC $112,375, Naskapi BC Schefferville Schefferville Que $120,284, Natashquan Band Natashquan Que $93,254, Necoslie Indian Band Fort St James BC $551,635, Nelson House Band Nelson House Man $1,386,543, Nemaiah Valley Band Nemaiah Valley BC $83,361, Neskainlith Band Chase BC $75,325, Nicickousemanecaning Band Fort Frances Ont $385,425, Nimpkish Band Alert Bay BC $584,986, Ninastako Centre Cardston Alta $178,659, Nipissing Band Nipissing Ont $694,706, Nipissing University College Nipissing Ont $68,572, Nitinaht Band Port Alberni BC $79,400, Nooaitch Band Merritt BC $80,800, North Battleford Management Associates North Battleford Sask $421,244, North Coast Tribal Council Prince Rupert BC $180,394, Northern Lights School Division Prince Albert Sask $637,728, Northern Lights School Division #60 Prince Albert Sask $206,832, Northern Lights School Division #64 Prince Albert Sask $122,576, Northern Lights School Division #113 Prince Albert Sask $593,472, North Thompson Band Barriere BC $133,348, North West Angle #33 Band Angle Inlet Ont $126,520, North West Angle #37 Band Oak Island Minnesota USA $84,489, Norway House Band Norway House Man $63,766, Nuu Chah Nulth Tribal Council Port Alberni BC $68,099, Nut Lake Band Rose Valley Sask $231,135, Oak Lake Sioux Band Pipestone Man $363,099, Obedjiwan Band Obedjiwan Que $247,395, O'Chiese Band Rocky Mountain House Alta $60,983, Ochopowace Band Broadview Sask $106,722, Odanak Band Odanak Que $209,479, Ojibway & Cree Cultural Centre Timmins Ont $430,882, Ojibway and Cree Student Services Toronto Ont $100,909, Ojibway Cultural Foundation West Bay Ont $215,170, Ojibways of Onegaming Band Nester Falls Ont $397,253, Okanagan Band Vernon BC $397,497, Oldman River Cultural Centre Brocket Alta $60,708, Old Sun Society Gleichen Alta $200,766, Old Sun Community College Cultural Centre Gleichen Alta $64,000, Onake Corporation Cornwall Island Ont $274,072, One Arrow Band Batoche Sask $373,263, Onion Lake Band Lloydminster Sask $2,317,569, Ontario Institute for Studies Toronto Ont $96,754, Osoyoos Band Oliver BC $78,874, Oxford House Band Oxford House Man $112,914, PA Rural School Division #56 Prince Albert Sask $119,437, PA School Division #3 Prince Albert Sask $146,869, PA Roman Catholic Seperate School Prince Albert Sask $117,990, Parry Island Band Parry Sound Ont $367,221, Pasqua Band Fort Qu'Appelle Sask $114,672, Paul Band Duffield Alta $180,218, Pavilion Band Lillooet BC $121,226, Peepeekisis Band Balcarres Sask $594,644, Peguis Band Hodgson Man $2,819,377, Peigan Band Standoff Alta $616,284, Pelican Lake Band Leoville Sask $57,791, Penelakut Band Chemainus BC $53,750, Penticton Band Penticton BC $109,121, Peter Ballantyne Band Prince Albert Sask $2,400,611, Pic Heron Bay Band Heron Bay Ont $266,610, Pic Mobert Band Mobert Ont $123,390, Piapot Band Cupar Sask $202,657, Pictou Landing Band Trenton NS $112,010, Pine Creek Band Camperville Man $125,141, Poorman Band Quinton Sask $1,012,083, Portage La Loche La Loche Sask $136,200, Poundmaker Band Cutknife Sask $427,269, Qu'Appelle Indian Residential School Lebret Sask $2,309,360, Rainy River Band Emo Ont $730,783, Rat Portage Band Kenora Ont $57,659, Red Earth Band Carrot River Sask $513,576, Red Earth Shoal Lake Education Authority Carrot River Sask $643,988, Red Pheasant Band Cando Sask $293,924, Red Rock Band Red Rock Ont $112,800, Red Sucker Lake Band Red Sucker Lake Man $54,071, Restigouche Indian Band Restigouche Que $57,747, Restigouche Band Council Restigouche Que $1,572,157, River Desert Band Council Maniwaki Que $1,504,525, Rocky Bay Band Rocky Bay Ont $222,301, Rolling River Band Erickson Man $325,871, Roseau River Band Ginew Man $853,695, Saanich Indian School Board Brentwood Bay BC $312,000, Saddle Lake Band Saddle Lake Alta $1,246,079, Sagkeeng Cultural Centre Pine Falls Man $81,968, Sakimay Band Grenfell Sask $77,929, Sandy Bay Band Marius Man $1,739,424, Sandy Lake Band Shell Lake Sask $162,972, Sarcee Band Calgary Alta $261,675, Saskatoon Dist Chiefs Saskatoon Sask $1,236,843, Saskatchewan Indian Cultural College Saskatoon Sask $1,606,339, Sask Indian Community College Saskatoon Sask $6[illegible]6,600, Saugeen Band Southampton Ont $698,966, Saulteaux Band Cochin Sask $480,950, Sault Ste Marie Board of Education Sault Ste Marie Ont $495,574, Scowlitz Band Lake Erroch BC $103,268, Seabird Island Band Agassiz BC $358,020, Sechelt Band Sechelt BC $191,768, Seine River Band Mine Centre Ont $498,652, Sept-Iles Maliotenam Municipal Centre Sept-Iles Que $2,953,547, Serpent River Band Cutter Ont $274,020, Seton Lake Shalalth BC $62,240, Shackan Band Merritt BC $80,800, Shawanaga Band Nobel Ont $90,056, Sheguindah Band Sheguindah Ont $92,476, Sheshaht Band Port Alberni BC $204,000, Sheshegwaning Band Sheshegwaning Ont $84,850, Shoal Lake Band Carrot River Sask $391,306, Shoal Lake #39 Band Kejick Ont $227,867, Shoal Lake #40 Band Kejick Ont $106,628, Shoal River Band Pelican Rapids Man $598,060, Shubenacadie Band Shubenacadie NS $246,319, Shuswap Band Invermere BC $82,633, Simcoe County Board of Education Simcoe Ont $178,934, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $172,460, Sioux Valley Band Griswold Man $1,064,385, Six Nations Band Council Ohswehen Ont $691,696, Skidegate Band Skidegate BC $54,300, Skwah Band Chilliwack BC $50,137, Southeast Resource Development Council Corp Winnipeg Man $2,801,051, Spallumcheen Band Enderby BC $248,350, Spanish River Band Massey Ont $1,079,095, Squamish Band Squamish BC $263,100, Standing Buffalo Band Fort

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Qu'Appelle Sask $118,709, Stone Band Hanceville BC $135,994, Stoney Indian Band Morley Alta $73,222, Stoney Band Morley Alta $397,554, Stony Creek Indian Band Vanderhoff BC $286,638, Stony Rapids Band Prince Albert Sask $112,968, St Theresa Point Band St Theresa Point Man $432,713, Stuart Trembleur Indian Band Fort St James BC $647,349, Sturgeon Lake Band Spruce Home Sask $1,104,118, Sucker Creek Little Current Ont $236,607, Summer Beaver Settlement Council Pickle Lake Ont $383,054, Sunchild Band Rocky Mountain House Alta $54,173, Swampy Cree Tribal Council Inc The Pas Man $61,861, Swan Lake Band Swan Lake Man $326,236, Sweet Grass Band Gallivan Sask $458,939, Takla Lake Indian Band Takla Landing BC $135,575, Temagami Band Temagami Ont $146,946, TFHQ Dist Chiefs Council Inc Fort Qu'Appelle Sask $251,240, The Pas Band The Pas Man $1,887,817, Valley River Band Shortdale Man $255,365, Thunderchild Band Turtleford Sask $790,137, Temiskaming Band Council Notre-Dame du Nord Que $60,200, Tsawataineuk Band Kingcome Inlet BC $71,068, Tsulquate Band Port Hardy BC $195,500, Turnor Lake Band Turnor Lake Sask $312,781, UBC Faculty Education Native Teacher Education Program Vancouver BC $242,000, Ulkatcho Band Anahim Lake BC $254,265, U'mista Cultural Society Alert BC $115,499, University of New Brunswick Fredericton NB $338,783, University of Western Ontario London Ont $170,000, Upper Nicola Band Merritt BC $242,399, Wabigoon Band Dinorwic Ont $53,068, Wagmatcook Band Baddeck NS $165,695, Wahpeton Band Prince Albert Sask $1,612,234, Wasagamack Band Wasagamack Man $96,679, Waterhen Band Skowan Man $469,444, Waterhen Lake Band Waterhen Sask $353,225, Waywayseecappo Band Rossburn Man $841,224, Webequie Settlement Council Nakina Ont $243,826, Westbank Band Westbank BC $171,518, West Region Tribal Council Inc Dauphin Man $502,576, West Bay Band Excelsior Ont $1,100,873, Weymontachie Band Sanmaur Que $652,906, Whitefish Bay Band Pawatik Ont $1,044,613, Whitefish Lake Band Naughton Ont $415,898, Whitefish Lake Band No 128 Goodfish Lake Alta $56,397, Whitefish River Band Birch Island Ont $455,893, Whycocomagh Band Whycocomagh NS $185,692, Williams Lake Band Williams Lake BC $77,921, Yellowhead Tribal Council Edmonton Alta $78,540, Yorkton Dist Chiefs Yorkton Sask $68,200, Yukon Indian Cultural Education Whitehorse YT $102,443.

Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, organizations or associations for educational services and facilities—Capital $20,653,481—Alexander Band Morinville Alta $76,941, Alkali Lake Band Williams Lake BC $118,000, Anspayaxw School Society Hazelton BC $86,669, Bearskin Lake Band Bearskin Lake Ont $85,375, Beaver Lake Band Lac La Biche Alta $550,200, Blood Band Cardston Alta $51,200, Blue Quills Native Education Council St Paul Alta $236,226, Brokenhead Band Scanterbury Man $99,000, Buffalo Point Band Middlebro Man $73,600, Chemahawin Band Easterville Man $114,000, County of Grande Prairie No 1 Grande Prairie Alta $294,000, Cross Lake Band Cross Lake Man $60,853, Dakota Plains Band Edwin Man $87,335, Dauphin River Band Gypsumville Man $647,534, De Val d'Or School Commission Val d'Or Que $1,500,000, Fisher River Band Koostatak Man $94,800, Frontier School Division Joint School Winnipeg Man $244,012, Garden Hill Band Island Lake Man $59,360, God's Lake Band God's Lake Narrows Man $131,000, God's River Band God's River Man $130,000, Heart Lake Band Heart Lake Alta $503,020, High Prairie School Division No 48 High Prairie Alta $82,831, Hollow Water Band Wanipigow Man $138,600, Hurons de Lorette Band Village des Hurons Que $134,900, Kehewin Band Bonnyville Alta $404,860, Lac La Ronge Band Lac La Ronge Sask $360,400, Little Saskatchewan Band Gypsumville Man $61,904, Makwa Sahgaiehcan Band Loon Lake Sask $142,000, Meadow Lake Dist Chiefs Meadow Lake Sask $263,245, Micmacs of Maria Band Council Maria Que $472,900, MLDC Management Co Ltd Meadow Lake Sask $66,747, Mohawk Council of Kanawake Kanawake Que $447,741, Moose Factory Public School Board Moose Factory Ont $2,701,532, Muskowekwan Education Centre Lestock Sask $170,000, Muskrat Dam Band Pickle Lake Ont $198,000, Nelson House Band Nelson House Man $59,000, Northland School Division No 61 Peace River Alta $675,342, Norway House Band Norway House Man $756,451, Ojibways of Onegaming Band Nestor Falls Ont $88,000, Onion Lake Band Lloydminster Sask $515,500, Peguis Band Hodgson Man $103,000, Peguis School Board Hodgson Man $50,000, Pikangikum Band Pikangikum Ont $55,000, Poundmaker Band Cutknife Sask $1,348,000, Poorman Band Quinton Sask $248,523, Qu'Appelle Indian Residential School Lebret Sask $344,800, River Desert Band Council Maniwaki Que $663,218, Sandy Bay Education Board Marius Man $142,593, Shoal Lake Band Carrot River Sask $63,000, Shoal Lake #39 Band Kejick Ont $56,000, Sioux Valley Band Griswold Man $163,900, Southeast Resource Development Council Corp Winnipeg Man $443,200, Southeast Tribal Division Schools Inc Winnipeg Man $94,410, Stoney Band Morley Alta $304,500, Tallcree Band Fort Vermilion Alta $183,000.

Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, organizations or associations for educational services and facilities—Maintenance and Operation $23,057,334— Alexander Band Morinville Alta $74,000, Alkali Band Alkali Lake BC $100,040, Ahousaht Band Ahousaht BC $68,600, Attawapiskat Band Attawapiskat Ont $611,207, Bearskin Lake Band Bearskin Lake Ont $123,246, Bella Coola Band Bella Coola BC $80,000, Bella Bella Community School Bella Bella BC $300,000, Betsiamites Band Bersimis Que $241,763, Big Cove Band Rexton NB $309,034, Big Trout Lake Band Big Trout Lake Ont $409,069, Blood Band Cardston Alta $57,826, Bloodvein Band Bloodvein Man $75,114, Blue Quills Native Education Council St Paul Alta $234,643, Burnt Church Band Lagaceville NB $684,594, Canim Lake Band 100 Mile House BC $96,360, Cat Lake Band Cat Lake Ont $65,942, Chehalis Agassiz Band BC $100,000 Chemahawin Band Easterville Man $84,576, Chippewas of Sarnia Band Sarnia Ont $234,017, Chippewas of the Thames Band Muncey Ont $383,180, Curve Lake Band Curve Lake Ont $66,082, Eel Ground Band Newcastle NB $147,271, Eel River Band Dalhousie NB $52,486, Eskasoni Band Eskasoni NS $241,996, Fairford Band Fairford Man $132,325, Fond Du Lac Band Prince Albert Sask $51,800, Fisher River Band Koostatak Man $205,533, Fort Albany Band Moosonee Ont $59,841, Fort Alexander Band Pine Falls Man $340,439, Fort Hope Band Geraldton Ont $200,000, Fort Severn Band Fort Severn Ont $86,942, Grassy Narrows Band Grassy Narrows Ont $107,970, Hurons de Lorette Band Village des Hurons Que $57,706, Interlake Reserve Development Council Inc Ashern Man $73,862, Iroquois of St Regis Band Cornwall Ont $367,300, Islington Band Whitedog Ont $164,455, Jackhead Band Dallas Man $54,945, James Smith Band Melfort Sask $128,338, Kasabonika Lake Band Kasabonika Lake Ont $92,045, Kashechewan Band Kashechewan Ont $104,565, Kehewin Band Bonnyville Alta $74,000, Kettle Point Band Forest Ont $116,534, Kingsclear Band Fredericton NB $146,395, Kingfisher Lake Band Kingfisher Lake Ont $63,675, Kitasoo Band Klemtu BC $149,400, Lac La Croix Band Fort Frances Ont $122,200, Lac La Ronge Band Lac La Ronge Sask $311,188, Lake Manitoba Band Vogar Man $148,756, Lake St Martin Band Gypsumville Man $64,239, Long Plain Band Edwin Man $61,720, Manouane Band St Michel Des Saints Que $71,846, Marieval Community Education Centre Yorkton Sask $120,000, Mohawk Council of Kanawake Kanawake Que $269,665, Mohawks of the Bay of Quinte Band Deseronto Ont $158,775, Montagnais Lac St Jean Band Pte Bleue Que $386,919, Montreal Lake Band Prince Albert Sask $105,300, Moosomin Band Cochin Sask $52,465, Moravian of the Thames Band Thamesville Ont $79,595, Northern Nishnawbe Educ Council Sioux Lookout Ont $3,417,780, North Caribou

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Lake Band North Caribou Lake Ont $114,632, North Spirit Lake Band Cochenour Ont $68,277, Obedjiwan Band Obedjiwan Que $86,335, Ojibways of Onegaming Band Nester Falls Ont $83,577, Old Sun Community College Cultural Centre Gleichen Alta $50,000, Oneidas of the Thames Band Southwold Ont $529,054, Onion Lake Band Lloydminster Sask $222,266, Oromocto Band Ormocto NB $54,859, Osnaburgh Band Osnaburgh Ont $131,392, Oxford House Band Oxford House Man $57,404, Nelson House Band Nelson House Man $269,770, Peguis Band Hodgson Man $343,095, Peter Ballantyne Band Prince Albert Sask $181,943, Pikangikum Band Pikangikum Ont $179,425, Pine Creek Band Camperville Man $89,600, Poorman Band Quinton Sask $62,800, Red Bank Band Red Bank NB $100,981, Red Earth Band Carrot River Sask $143,130, Red Earth Shoal Lake Educ Authority Carrot River Sask $87,659, River Desert Band Council Maniwaki Que $166,656, Roseau River Band Ginew Man $73,477, Sachigo Lake Band Sachigo Lake Ont $72,665, Saddle Lake Band Saddle Lake Alta $168,500, Sandy Bay Band Marius Man $271,427, Sandy Lake Band Favourable Lake Ont $372,116, Sept-Iles Maliotenam Sept-Iles Que $234,555, Shoal Lake Band Carrot River Sask $89,478, Southeast Tribal School Division Winnipeg Man $501,823, Sturgeon Lake Band Spruce Home Sask $99,756, Tobique Band Perth-Andover NB $392,020, Wahpeton Band Prince Albert Sask $109,318, Walpole Island Band Wallaceburg Ont $586,320, Wapekeka Band Angling Lake Ont $58,098, Wasagamack Band Wasagamack Man $63,708, Waywayseecappo Band Rossburn Man $157,769, West Bay Band Excelsior Ont $52,200, Whitefish Bay Band Pawatik Ont $99,655, Whycocomagh Band Whycocomagh NS $53,431, Woodstock Band Woodstock NB $52,053.

Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement $19,343,771—Ministère de l'Éducation Québec Que $19,343,771.

Contribution to the Province of Quebec for the construction of schools under the James Bay and Northern Quebec Agreement $9,383,100—Ministère de l'Éducation Québec Qué $9,383,100.

Contributions to Indians and Inuit, their bands, settlements, corporations or other legal entities for economic development and employment $43,456,725— Abénakis Wolinak Band Bécancour Qué $63,401, Alberta Indian Agricultural Development Corporation Calgary Alta $851,592, Alexander Band Morinville Alta $56,180, Anspayaxw School Society Hazelton BC $73,423, Assembly of First Nations Ottawa Ont $100,000, Assoc of Northern Stores Thompson Man $53,522, Attawapiskat Band Attawapiskat Ont $91,113, Berens River Band Berens River Man $139,765, Betsiamites Band Bersimis Que $172,604, Big Cove Band Rexton NB $150,867, Bigstone Cree Band Desmarais Alta $63,000, Bigstone Education Authority Desmarais Alta $51,800, Big Trout Lake Band Big Trout Lake Ont $228,528, Blackfoot Band Gleichen Alta $58,750, Blood Band Cardston Alta $64,480, Blue Quills Native Education Council St Paul Alta $180,000, Canyon City Band Canyon City BC $74,000, Cariboo Indian Education Centre 150 Mile House BC $235,500, Carrier-Sekani Tribal Council Prince George BC $54,299, Central Native Fishermen's Co-operative Vancouver BC $50,000, Chippewas of Kettle Point Band Forest Ont $244,753, Chippewas of Nawash Band Wiarton Ont $65,195, Chippewas of Sarnia Band Sarnia Ont $58,225, Chippewas of the Thames Band Thamesville Ont $50,630, Chisasibi Band Council Fort Georges Que $68,340, Cie de Gestion de Mingan Mingan Que $70,000, Cold Lake Band Grand Centre Alta $95,000, Comite Coordination Attikamekwsipi La Tuque Que $61,702, Cowichan Band Duncan BC $91,627, Cree Regional Authority Val D'Or Que $153,500, Crees Rupert House Council Rupert House Que $58,151, Cree Trappers Assoc Val D'Or Que $74,613, Cross Lake Band Cross Lake Man $75,167,Curve Lake Band Curve Lake Ont $72,610, Dakota Ojibway Tribal Council Inc Brandon Man $352,274, Deadman's Creek Band Savana BC $50,000, Dene Nation Yellowknife NWT $78,700, Denendeh Development Corporation Yellowknife NWT $720,000, Dogrib Rae Dene Band Council Rae NWT $76,610, Federation of Sask Indians Saskatoon Sask $71,000, Fitz/Smith Native Band Fort Smith NWT $62,724, Fort Alexander Band Pine Falls Man $139,369, Fort Liard Band Council Fort Liard NWT $73,925, Fort Liard Valley Band Development Council Fort Liard NWT $64,776, Fort McMurray Band Fort McMurray Alta $78,147, Fort McKay Band Fort McKay Alta $76,100, Fort Ware Indian Band Fort Ware BC $57,000, Frog Lake Band Frog Lake Alta $99,500, Gitanmaax Band Council Hazelton BC $211,768, Gitskan-Carrier Tribal Council Hazelton BC $61,311, Gitwangak Band Council Kitwanga BC $83,961, God's River Band God's River Man $50,000, Gordon Band Punnichy Sask $57,255, Grand Council Treaty #9 Sudbury Ont $94,480, Grassy Narrows Band Grassy Narrows Ont $102,440, Great Whale River Cree Band Council Great Whale River Que $55,214, Heiltsuk Band Bella Bella BC $66,000, Hurons de Lorette Band Village Hurons Que $73,755, Indian Arts & Crafts Society of BC Vancouver BC $201,000, Indian Band Planning Ltd Fredericton NB $119,500, Indian Business Development Services Ltd Edmonton Alta $325,000, Indian Equity Foundation Edmonton Alta $100,000, Interlake Reserve Development Council Inc Ashern Man $217,084, Iroquois of St Regis Band Cornwall Ont $117,355, Island Lake Fisheries Ltd Wasagamack Man $93,000, Islington Band Whitedog Ont $184,763, Kashechewan Band Kashechewan Ont $107,466, Kativik Regional Development Fort Chimo Que $75,000, Keewatin Tribal Council Inc Thompson Man $191,206, Kehewin Band Bonnyville Alta $59,500, Kinistino Band Chagoness Sask $75,250, Kitwancool Band Council Kitwanga BC $83,375, Lac Simon Band Louvicourt Que $63,072, La Romaine Band La Romaine Que $70,560, Lennox Island Band Lennox Island PEI $57,201, Lesser Slave Lake Indian Regional Council Slave Lake Alta $430,000, Long Plain Band Edwin Man $52,000, Long Plains Esso Ltd Edwin Man $50,000, Lower Nicola Indian Band Merritt BC $115,000, Manitoba Indian Agricultural Program Winnipeg Man $1,914,110, Manitoba Indian Education Assoc Inc Winnipeg Man $172,973, Masset Band Masset BC $75,584, Meadow Lake District Chiefs Mgmt Co Meadow Lake Sask $105,500, MLDC Investment Co Ltd Meadow Lake Sask $195,000, Metlakatla Band Prince Rupert BC $50,000, Micmacs of Maria Band Council Maria Que $77,910, Midnorth Development Corp Cross Lake Man $84,358, Mingan Band Mingan Que $226,286, Mistassini Band Council Baie Du Poste Que $174,256, Mistawasis Band Leask Sask $54,607, Mohawk Council of Kanawake Kanawake Que $362,700, Montagnais de Schefferville Council Schefferville Que $70,635, Montagnais Du Lac St-Jean Council Pte-Bleue Que $732,551, Montagnais Les Escoumins Councils Les Escoumins Que $176,466, Moose Lake Band Moose Lake Man $207,000, Moricetown Band Council Smithers BC $87,575, Moose Band Moose Factory Ont $61,460, Natashquan Band Natashquan Que $60,235, National Indian Arts & Crafts Ottawa Ont $3,457,367, National Indian Business Assoc Ottawa Ont $507,350, Native Brotherhood of BC Vancouver BC $300,997, Native Metal Holding Ltd Regina Sask $50,000, Native Women's Assoc Ottawa Ont $55,635, Nelson House Band Nelson House Man $56,880, Nimpkish Band Albert Bay BC $53,600, North Battleford Dist Chiefs North Battleford Sask $79,000, North Coast Tribal Council Prince Rupert BC $58,563, Northern Flood Committee Inc Winnipeg Man $575,864, Northern Native Fishing Corp Prince Rupert BC $3,744,854, Norway House Band Norway House Man $87,906, Nuu Chah Nulth Tribal Council Port Alberni BC $105,814, Odanak Band Odanak Que $105,720, Old Sun Community College Glichen Alta $376,840, Oneidas of the Thames Band Southworld Ont $69,606, Ontario Ltd II Toronto Ont $104,182, Pasqua Band Fort Qu'Appelle Sask $52,405, Pequis Band Hodgson Man $188,661, Peguis Garment Industries Ltd Hodgson Man $65,000, Pehtabun Chiefs Tribal Council Sioux Lookout Ont $120,033, Peigan Band Standoff Alta $155,180,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Pelican Lake Band Leoville Sask $88,200, Pikangikum Band Pikangikum Ont $82,750, Prince Albert Development Corp Prince Albert Sask $68,500, Province of Manitoba Winnipeg Man $200,000, Restigouche Band Council Restigouche Que $231,875, River Desert Band Council Maniwaki Que $93,299, Sagkeeng Furniture & Millwork Inc Pine Falls Man $54,584, Sakimay Band Broadview Sask $87,513, Sandy Lake Band Shell Lake Sask $57,430, Sask Indian Agriculture Program Sask $2,407,000, Sask Indian Community College Saskatoon Sask $300,150, Sechelt Band Sechelt BC $88,600, Sept-Iles Maliotenam Municipal Centre Sept-Iles Que $85,282, Shoal Lake 39 Band Kejick Ont $58,800, Shoal Lake 40 Band Kejick Ont $228,744, Shoal River Band Pelican Rapids Man $65,000, Sioux Valley Band Griswold Man $79,015, Six Nations Council Ohsweken Ont $172,780, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $72,056, Skidegate Band Skidegate BC $52,760, Southeast Resource Development Council Corp Winnipeg Man $311,422, St Mary's Band Cranbrook BC $79,446, Stoney Band Morley Alta $55,000, Sumas Band Abbotsford BC $50,000, Sunchild Band Rocky Mountain House Alta $74,400, Swampy Cree Tribal Council Inc The Pas Man $73,070, Swan Lake Band Swan Lake Man $90,696, Tanizul Timber Ltd Fort St James BC $100,000, TFHQ Dist Chiefs Council Inc Fort Qu'Appelle Sask $55,000, The Pas Band The Pas Man $56,115, The Urban Native Indian Education Society Vancouver BC $107,500, Timiskaming Band Council Notre-Dame du Nord Que $73,819, Treasurer of Ontario Toronto Ont $395,603, Tribal Chiefs Assoc of Northeastern Alberta St Paul Alta $51,500, Troycon Holdings Ltd Toronto Ont $54,931, Union of Ontario Indians Toronto Ont $50,500, United Chiefs Council of Manitoulin Manitoulin Island Ont $88,696, Walpole Island Band Wallaceburg Ont $60,524, Wasagamack Band Wasagamack Man $83,500, Waswanipi Band Council Waswanipi River Que $66,405, Waswanipi Mishtuk Corp Waswanipi River Que $75,000, Waterhen Band Skownan Man $51,164, Waywayseecappo Band Rossburn Man $75,000, Western Indian Agriculture Corporation Vancouver BC $975,514, West Region Tribal Council Inc Dauphin Man $250,595, Whitefish Bay Band Pawatik Ont $90,130, Whitefish Lake Band No 128 Goodfish Lake Alta $107,905, Windigo Tribal Council Sioux Lookout Ont $253,007, Wolf Lake Band Council Témiscaming Que $75,680.

NEED Program $19,414,130—Abénakis Wolinak Band Bécancour Qué $72,997, Ahousaht Band Ahousaht BC $69,814, Alexander Band Morinville Alta $213,825, Alexis Band Glenevis Alta $82,885, Alkali Lake Band Alkali Lake BC $72,660, Anaham Band Alexis Creek BC $97,257, Attawapiskat Band Attawapiskat Ont $86,450, Barriere Lake Band Council Rapid Lake Que $158,570, Beardy's Band Duck Lake Sask $83,407, Betsiamites Band Betsiamites Que $152,704, Big River Band Debden Sask $61,328, Bonaparte Band Cache Creek BC $63,691, Canim Lake 100 Mile House BC $81,762, Canoe Creek Band Dog Creek BC $78,247, Chippewas of Georgina Island Band Sutton West Ont $105,000, Chippewas of Nawash Band Wiarton Ont $211,784, Chippewas of the Thames Muncey Ont $131,950, Clayoquot Band Tofino BC $59,107, Cold Lake Band Grand Centre Alta $82,892, Columbia Lake Band Windermere BC $83,899, Cook's Ferry Band Spences Bridge BC $67,427, Cowichan Band Duncan BC $53,125, Cree Housing Corporation Val D'Or Que $680,004, Curve Lake Band Curve Lake Ont $128,790, Deadman's Creek Band Savana BC $134,808, Dene Tha' Band Chateh Alta $68,095, Driftpile Band Driftpile Alta $69,933, Fort Severn Band Fort Severn Ont $65,800, Fort Williams Band Thunder Bay Ont $52,500, Gitlakdamix Band New Aiyansh BC $77,875, Heiltsuk Band Bella Bella BC $240,066, Hurons De Lorette Band Village des Hurons Qué $70,857, Islington Band Whitedog Ont $69,438, Kainai Industries Ltd Standoff Alta $81,650, Kamloops Band Kamloops BC $78,039, Kasabonika Band Kasabonika Ont $81,900, Kettle Point Band Forest Ont $271,540, Kincolith Band Kincolith BC $56,675, Kitamaat Band Kitamaat BC $56,522, Lac St-Jean Pointe-Bleue Que $309,839, Lake Babine Indian Band Burns Lake BC $83,040, Lakalzap Band Greenville BC $58,500, La Romaine Band La Romaine Qué $52,086, Little Red River Band Fox Lake Alta $395,486, Little Shuswap Band Chase BC $58,602, Lower Kootenay Band Creston BC $61,331, Lower Nicola Band Merrit BC $88,948, Lubicon Lake Band Peace River Alta $60,029, Micmacs of Maria Band Council Maria Que $85,242, Mingan Band Mingan Que $55,311, Mistassini Band Council Lac Mistassini Baie Du Poste Que $86,516, Mistawasis Band Leask Sask $75,693, Mohawk Council of Kanawake Kanawake Que $326,747, Mohawks of the Bay of Quinte Band Deseronto Ont $68,950, Mont Schefferville Schefferville Que $67,295, Mowachaht Band Gold River BC $52,629, Muskrat Dam Pickle Lake Ont $57,400, Naskapi BC Schefferville Schefferville Que $82,383, Natashquan Band Natashquan Que $52,735, Neskainlith Band Chase BC $90,552, Nicola Valley Development Corporation Merritt BC $96,609, Nishga Tribal Council New Aiyansh BC $81,108, Odanak Band Odanak Que $61,679, Ohiaht Band Bamfield BC $63,823, Ojibways of Onegaming Band Wester Falls Ont $68,250, Oneida of the Thames Band Southwald Ont $204,750, Osoyoos Band Oliver BC $186,592, Peigan Band Standoff Alta $521,933, Pelican Lake Band Leouille Sask $170,065, Penelakut Band Chemainus BC $63,069, Penticton Band Penticton BC $100,652, Restigouche Band Council Restigouche Que $307,223, River Desert Band Council Maniwaki Que $276,805, Sandy Lake Band Favourable Lake Ont $96,250, Sandy Lake Band Shell Lake Sask $148,241, Saugeen Band Southampton Ont $243,076, Saulteau Indian Band Chetwynd BC $92,208, Sheshaht Band Port Alberni BC $69,770, Six Nations Council Ohswehan Ont $577,870, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $150,321, Soda Creek Band Williams Lake BC $76,491, Spallumcheen Band Enderby BC $122,730, Spanish River Band Massey Ont $54,600, Stone Band Hanceville BC $75,205, Stoney Creek Indian Band Vanderhoof BC $67,874, Stuart Trembleur Indian Band Fort St James BC $59,937, Timiskaming Band Council Notre-Dame du Nord Que $177,240, Tsartlip Band Brentwood Bay BC $70,096, Tsawout Band Saanichton BC $68,928, Ulkatcho Band Anahim Lake BC $129,754, Upper Nicola Band Merritt BC $86,090, Wahpeton Band Prince Albert Sask $51,698, West Bay Band Excelsior Ont $512,970, Williams Lake Band Williams Lake BC $51,681.

Contributions to Indians, their bands, settlements, corporations or other legal entities for special employment initiatives $88,740

Summer Student and Youth Employment $2,054,081—Mohawks of the Bay of Quinte Band Deseronto Ont $90,244, Six Nations Council Oshweken Ont $77,834, Mohawk Council of Kanawake Kanawake Que $70,160.

Contributions to Indian bands, Inuit settlements, their organizations and provincial governments for social assistance, including payments to non-Indians on Indian reserves $150,555,419—Abegweit Band Cornwall PEI $160,533, Abitibiwinni Band Amos Que $487,659, Adams Lake Band Chase BC $189,680, Afton Band Afton NS $370,060, Ahousaht Band Ahousaht BC $512,921, Alexander Band Morinville Alta $262,331, Alexandria Band Quesnel BC $53,442, Alexis Band Glenevis Alta $314,936, Alexis Creek Band Chilanko Forks BC $236,831, Alkali Lake Band Williams Lake BC $261,912, Anaham Band Alexis Creek BC $668,238, Attawapiskat Band Attawapiskat Ont $330,956, Barriere Lake Band Council Rapid Lake Que $74,278, Barren Lands Band Brochet Man $348,302, Beardy's Band Duck Lake Sask $970,425, Bearskin Band Bearskin Lake Ont $73,481, Beaver Lake Band Lac La Biche Alta $124,368, Bella Coola Band Bella Coola BC $597,440, Berens River Band Berens River Man $679,509, Big Cove Band Rexton NB $1,910,761, Bigstone Cree Band Desmarais Alta $1,503,431, Birdtail Sioux Band Beulah Man $226,816, Blackfoot Band Gleichen Alta $2,568,127, Blood Band Cardston Alta $4,559,900, Bloodvein Band Bloodvein Man $409,952, Bonaparte Band Cache Creek BC $179,492, Boothroyd Band Boston Bar BC $52,668, Brokenhead Band Scanterbury

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Man $79,847, Buffalo River Band Meadow Lake Sask $362,254, Burnt Church Band Lagaceville NB $1,223,508, Canim Lake Band 100 Mile House BC $315,884, Canoe Creek Band Dog Creek BC $142,145, Canoe Lake Band Cannow Narrows Sask $467,346, Canyon City Band Canyon City BC $76,088, Cape Mudge Band Quathiaski Cove BC $78,797, Carry the Kettle Band Sinaluta Sask $596,183, Chapel Island Band St Peters NS $315,638, Chemahawin Band Easterville Man $279,521, Chehalis Band Agassiz BC $277,704, Chemainus Band Ladysmith BC $596,595, Chilliwack Area Indian Council Chilliwack BC $1,100,471, Chippewas of Nawash Band Wiarton Ont $58,600, Chippewas of the Thames Band Muncey Ont $77,200, Churchill Band Tadoule Lake Man $332,581, Clayquot Band Tofino BC $247,585, Coldwater Band Merritt BC $222,927, Coldwater Band Merritt BC $80,145, Comox Band Courtenay BC $61,015, Constance Lake Band Calstock Ont $59,062, Cook's Ferry Band Spences Bridge BC $107,791, Cote Band Kamsack Sask $668,935, Couchiching Band Fort Frances Ont $63,994, Cowichan Band Duncan BC $1,690,955, Crane River Band Crane River Man $197,891, Cree Housing Corporation Val D'Or Que $144,175, Cross Lake Band Cross Lake Man $2,161,816, Cumberland House Band Cumberland House Sask $270,972, Curve Lake Band Curve Lake Ont $139,880, Dakota Plains Band Edwin Man $122,165, Dakota Tipi Band Portage La Prairie Man $64,605, Day Star Band Punnichy Sask $95,876, Department of Health & Social Services PEI Charlottetown PEI $50,200, Department of National Health & Welfare Toronto Ont $20,302,439, Desolation Sound Tribal Council Powell River BC $504,882, Ebb and Flow Band Ebb and Flow Man $60,184, Eel Ground Band Newcastle NB $488,210, Eel River Band Dalhousie NB $548,436, English River Band Patuanak Sask $404,328, Enoch Band Winterburn Alta $61,203, Ermineskin Band Hobbema Alta $115,207, Eskasoni Band Eskasoni NS $328,255, Esquimalt Band Victoria BC $61,500, Fairford Band Fairford Man $847,599, Fisher River Band Koostatak Man $660,972, Fishing Lake Band Wadena Sask $292,747, Flying Dust Band Meadow Lake Sask $310,632, Fond du Lac Band Prince Albert Sask $534,441, Fort Alexander Band Pine Falls Man $53,326, Fort Hope Band Geraldton Ont $254,429, Fountain Band Lillooet BC $277,933, Fox Lake Band Gillam Man $265,999, Garden Hill Band Island Lake Man $54,005, Garden River Band Sault Ste Marie Ont $52,228, Gitanmaax Band Council Hazelton BC $241,797, Gitlakdamix Band New Aiyansh BC $372,815, Gitwangak Band Council Kitwanga BC $265,979, Glen Vowell Band Council Hazelton BC $101,634, God's River Band God's River Man $317,249, Gordon Band Punnichy Sask $791,439, Grand Rapids Band Grand Rapids Man $217,250, Hagwilget Band Council New Hazelton BC $158,770, Halalt and Chemainus BC $132,481, Hartley Bay Hartley Bay BC $175,140, Heiltsuk Band Bella Bella BC $894,883, Hesquiaht Band Tofino BC $64,430, Hollow Water Band Wanipigow Man $359,779, Hurons De Lorette Band Village des Hurons Que $194,141, Indian Island Band Rexton NB $98,133, Iroquois of St Regis Band Cornwall Ont $862,738, Iskut Band Iskut BC $156,350, Islington Band Whitedog Ont $80,925, Island Lake Band Loon Lake Sask $50,472, Jackhead Band Dallas Man $199,641, James Smith Band Melfort Sask $58,931, John Smith Band Firch Hills Sask $265,924, Kahkewistahow Band Broadview Sask $265,251, Kamloops Band Kamloops BC $431,166, Kasabonika Band Kasabonika Lake Ont $101,910, Kashechewan Band Kashechewan Ont $275,550, Keeseekoose Band Kamsack Sask $537,390, Keeseekoowenin Band Elphinstone Man $260,082, Kehewin Band Bonnyville Alta $357,385, Kettle Point Band Forest Ont $76,887, Kingfisher Lake Band Kingfisher Ont $50,308, Kingsclear Band Fredericton NB $467,473, Kincolith Band Kincolith BC $321,141, Kinistino Band Chagoness Sask $202,378, Kispiox Band Council Hazelton BC $255,668, Kitamaat Band Kitamaat BC $342,279, K'Tasoo Band Klemtu BC $222,457, Kitkatla Band Kitkatla BC $427,336, Kitsegukla Band Council South Hazelton BC $109,523, Kitwancool Band Council Kitwanga BC $168,939, Kwicksutaineuk Band Simoon Sound BC $73,023, Kyuquot Band Kyuquot BC $102,578, Lac La Ronge Band Lac La Ronge Sask $2,379,647, Lakalzap Band Greenville BC $472,313, Lake Babine Indian Band Burns Lake BC $1,005,512, Lake St Martin Band Gypsumville Man $653,508, LaxKw'Alaams Band Port Simpson BC $691,407, Lennox Island Band Lennox Island PEI $261,424, Lesser Slave Lake Indian Regional Council Slave Lake Alta $2,875,822, Lillooet District Indian Council Lillooet BC $270,374, Little Black Bear Band Goodeve Sask $100,089, Little Black River Band O'Hanley Man $193,358, Little Grand Rapids Band Little Grand Rapids Man $789,526, Little Pine Band Paynton Sask $88,691, Little Saskatchewan Band Gypsumville Man $267,405, Little Shuswap Band Chase BC $192,090, Long Lake #58 Band Long Lac Ont $52,657, Long Plain Band Edwin Man $529,023, Long Point Band Council Winneway River Que $374,533, Louis Bull Band Hobbema Alta $51,014, Lower Nicola Band Merritt BC $448,820, Lower Similkameen Band Keremeos BC $275,104, Lubicon Lake Band Peace River Alta $104,696, Malahat Band Mill Bay BC $71,914, Masset Band Masset BC $631,406, Mathias Colomb Band Pukatawagan Man $926,627, Membertou Band Sydney NS $504,261, Metlakatla Band Prince Rupert BC $75,592, Millbrook Band Truro NS $572,139, Mistassini Band Council Baie du Poste Que $364,955, Mistawasis Band Leask Sask $482,427, Mohawk Council of Kanawake Kanawake Que $2,274,026, Mohawks of the Bay of Quinte Band Deseronto Ont $61,263, Montagnais Lac St-Jean Council Pte Bleue Que $1,288,214, Montana Band Hobbema Alta $57,451, Moose Band Moose Factory Ont $116,106, O'Chiese Band Rocky Mountain House Alta $260,270, Montreal Lake Band Prince Albert Sask $884,664, Moose Lake Band Moose Lake Man $443,676, Moricetown Band Council Smithers BC $247,326, Mount Currie Band Mount Currie BC $764,418, Mowachaht Band Gold River BC $174,940, Musqueam Band Vancouver BC $425,734, Nanaimo Band Nanaimo BC $364,570, Nanoose Band Lantzville BC $85,814, Natashquan Band Natashquan Que $50,356, Necoslie Indian Band Fort St James BC $404,157, Nelson House Band Nelson House Man $1,349,183, Nemiah Valley Band Nemiah Valley BC $220,828, Neskainlith Band Chase BC $209,009, Nimpkish Band Alert Bay BC $453,207, Nitinaht Band Port Alberni BC $66,378, Nooaitch Band Merritt BC $106,321, North Caribou Lake Weagamow Lake Ont $62,685, Northlands Band Lac Brochet Man $549,385, North Thompson Band Barriere BC $129,712, Norway House Band Norway House Man $2,201,492, Oak Lake Sioux Band Pipestone Man $295,022, Ochopowace Band Broadview Sask $265,963, Ohiaht Band Bamfield BC $62,795, Ojibways of Onegaming Band Nester Falls Ont $65,754, Okanagan Band Vernon BC $611,884, Okanese Band Balcarres Sask $132,274, One Arrow Band Batoche Sask $56,465, Oneida of the Thames Band Southwold Ont $208,034, Onion Lake Band Lloydminster Sask $1,751,816, Opetchesaht Band Port Alberni BC $87,985, Oromocto Band Oromocto NB $182,104, Osoyoos Band Oliver BC $243,820, Oweekeno Band Rivers Inlet BC $63,749, Pasqua Band Fort Qu'Appelle Sask $121,675, Paul Band Duffield Alta $313,441, Pauquachin Band Brentwood Bay BC $188,728, Pavilion Band Cache Creek BC $168,280, Peigan Band Standoff Alta $1,610,875, Peguis Band Hodgson Man $1,729,160, Pelican Lake Band Leoville Sask $108,479, Penelakut Band Chemainus BC $353,680, Penticton Band Penticton BC $339,418, Peter Ballantyne Band Prince Albert Sask $2,447,554, Piapot Band Cupar Sask $387,044, Pictou Landing Band Trenton NS $297,066, Pine Creek Band Camperville Man $482,800, Poorman Band Quinton Sask $732,433, Poundmaker Band Cutknife Sask $362,120, Red Bank Band Red Bank NB $317,576, Red Earth Band Carrot River Sask $627,874, Restigouche Band Council Restigouche Que $159,585, River Desert Band Council Maniwaki Que $116,380, Rolling River Band Erickson Man $113,901, Roseau River Band Ginew Man $593,257, Sakinay Band Grenfell Sask $124,473, Samson Band Hobbema Alta $227,799, Sandy Bay Band Marius Man $2,154,571, Sandy Lake Band Favourable Lake Ont $67,152, Saugeen Band Southampton

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Ont $66,610, Sarcee Band Calgary Alta $173,838, Seabird Island Band Agassiz BC $461,840, Sechelt Band Sechelt BC $381,063, Seton Lake Band Shalalth BC $230,371, Shackan Band Merritt BC $110,040, Shamattawa Band Shamattawa Man $535,612, Sheshaht Band Port Alberni BC $333,237, Shoal Lake Band Carrot River Sask $291,254, Shoal River Band Pelican Rapids Man $428,820, Shubenacadie Band Shubenacadie NS $1,243,625, Sioux Valley Band Griswold Man $905,056, Siska Band Lytton BC $53,400, Six Nations Band Oshweken Ont $246,426, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $57,670, Skidegate Band Skidegate BC $270,034, Songhees Band Victoria BC $207,482, Spallumcheen Band Enderby BC $611,114, Spanish River Band Massey Ont $62,166, Split Lake Band Split Lake Man $1,375,654, Squamish Band Squamish BC $923,758, Standing Buffalo Band Fort Qu'Appelle Sask $320,522, Starblanket Band Balcarres Sask $85,801, St Mary's Band Fredericton NB $738,901, Stone Band Hanceville BC $181,480, Stony Creek Indian Band Vanderhoof BC $361,111, Stony Rapids Band Prince Albert Sask $52,971, Stuart Trembleur Indian Band Fort St James BC $456,029, Swan Lake Band Swan Lake Man $201,670, Sunchild Band Rocky Mountain House Alta $197,884, Sweetgrass Band Galluian Sask $374,493, Tahltan Band Telegraph Creek BC $152,763, The Pas Band The Pas Man $847,408, Fort William Band Thunder Bay Ont $52,800, Thunderchild Band Turtleford Sask $461,259, Timiskaming Band Council Notre Dame du Nord Que $440,837, Tobique Band Perth-Andover NB $938,924, Tsartlip Band Brentwood Bay BC $444,799, Tsawataineuk Band Kingcome Inlet BC $121,284, Tsawout Band Saanichton BC $448,644, Tsawwassen Band Delta BC $166,356, Tseycum Band Sidney BC $59,615, Turnor Lake Band Turnor Lake Sask $222,163, Ucluelet Band Ucluelet BC $253,476, Ulkatcho Band Anahim Lake BC $291,384, United Chiefs Council of Manitoulin Manitoulin Island Ont $146,496, Upper Nicola Band Merritt BC $449,120, Valley River Band Shortdale Man $412,075, Wagmatcook Band Baddeck NS $460,444, Wahpeton Band Prince Albert Sask $104,175, Walpole Island Band Wallaceburg Ont $138,306, Wapekeka Band Angling Lake Ont $52,046, Wasagamack Band Wasagamack Man $788,729, Waswanipi Band Council Waswanipi River Que $150,923, Waterhen Band Skownan Man $378,657, Waterhen Lake Band Waterhen Lake Sask $569,887, Waywayseecappo Band Rossburn Man $729,282, Westbank Band Westbank BC $561,344, West Bay Band Excelsior Ont $52,540, White Bear Band Carlyle Sask $693,904, Whycocomagh Band Whycocomagh NS $689,662, Williams Lake Band Williams Lake BC $87,180, Woodstock Band Woodstock NB $193,565, Wunnimun Lake Band Wunnimun Ont $52,937, York Factory Band York Landing Man $225,536.

Contributions to Indian bands, Inuit settlements, their organizations and provincial governments for care, rehabilitation and preventative services $22,522,741—Abitibi Témiscaming Social Services Centre Amos Que $62,943, Anishinaabe Child & Family Services Committee Inc Ashern Man $1,040,582, Attikamek Montagnais Council Village des Hurons Que $96,362, Awasis Agency of Northern Manitoba The Pas Man $2,130,085, Big Cove Band Rexton NB $306,520, Blackfood Band Gleichen Alta $495,374, Blood Band Cardston Alta $190,995, Chiefs of Ontario Toronto Ont $56,000, Cote Band Kamsack Sask $114,314, Cote Nord Social Services Centre Haute Rive Que $556,283, Dakota Ojibway Tribual Council Inc Brandon Man $1,953,564, Dakota Oyate Personal Care Home Griswold Man $158,433, Department of Social Services NB Fredericton NB $1,868,945, Eel Ground Band Newcastle NB $91,891, First Nations Confederacy Inc Winnipeg Man $67,857, Gaspesie IM Social Services Centre Gaspe Que $186,140, Grand Council Treaty #9 Toronto Ont $57,041, Interlake Reserve Development Council Inc Ashern Man $965,079, Iroquois of St Regis Band Cornwall Ont $299,440, Kettle Point Band Forest Ont $60,795, Laurentides Lanaudiere Social Service Centre Ste-Therese Que $302,758, Lesser Slave Lake Indian Regional Council Slave Lake Alta $666,354, Manitoba Keewatinowi Okimakinak Inc Thompson Man $492,665, Mohawk Council of Kanawake Kanawake Que $541,210, Nimpkish Band Alert Bay BC $56,000, Norway House Band Norway House Man $401,406, Onion Lake Band Lloydminster Sask $104,000, Outaouais Social Services Centre Hull Que $209,636, Peigan Band Standoff Alta $124,654, Sagkeeng Child & Family Services Committee Inc Pine Falls Man $329,575, Richelieu Social Services Centre Longueuil Que $66,543, River Desert Band Council Maniwaki Que $106,270, Sagkeeng Child & Family Services Inc Pine Falls Man $129,798, Sagkeeng Personal Care Home Inc Pine Falls Man $412,556, Saguenay Lac St-Jean Social Services Centre Chicoutimi Que $126,000, Shubenacadie Band Shubenacadie NS $76,661, Southeast Child & Family Services Committee Inc Winnipeg Man $1,102,343, Spallumcheen Band Enderby BC $440,995, Swampy Cree Tribal Council Inc The Pas Man $80,758, The Pas Band The Pas Man $88,179, Union of Ontario Indians Toronto Ont $50,251, University of Manitoba Winnipeg Man $219,142, Westbank Band Westbank BC $94,200, West Region Child & Family Services Committee Inc Dauphin Man $921,333.

Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing—Capital $213,606,222— Abegweit Band Cornwall PEI $148,000, Abitibiwinni Band Amos Que $169,203, Acadia Band South Brookfield NS $96,798, Adams Lake Band Chase BC $408,314, Afton Band Afton NS $311,427, Ahousaht Band Ahousaht BC $507,248, Alberta Municipal Affairs Edmonton Alta $150,000, Alderville Band Roseneath Ont $84,920, Alexander Band Morinville Alta $551,555, Alexandria Band Quesnel BC $186,288, Alexis Band Glenevis Alta $914,930, Alexis Creek Band Chilanko Forks BC $59,953, Alkali Lake Band Alkali Lake BC $179,118, Anaham Band Alexis Creek BC $147,682, Ashcroft Band Ashcroft BC $151,018, Atlin Band Atlin YT $133,276, Attawapiskat Band Attawapiskat Ont $1,274,673, Barren Lands Band Brochet Man $334,702, Barrière Lake Band Council Rapid Lake Que $319,524, Batchewana Band Sault Ste Marie Ont $182,900, Bear River Band Bear River NS $52,955, Beardy's Band Duck Lake Sask $413,630, Bearskin Lake Band Bearskin Lake Ont $665,500, Beausoleil Band Penetanguishene Ont $271,522, Beaver Lake Band Lac La Biche Alta $604,224, Bella Coola Band Bella Coola BC $413,512, Berens River Band Berens River Man $1,003,355, Betsiamites Band Betsiamites Que $314,280, Big Cove Band Rexton NB $1,038,909, Big River Band Debden Sask $50,000, Big Trout Lake Band Big Trout Lake Ont $1,979,998, Birdtail Sioux Band Beulah Man $143,315, Blackfoot Band Gleichen Alta $861,455, Blaine Lake School Div Saskatoon Sask $254,777, Blood Band Cardston Alta $1,258,453, Bloodvein Band Bloodvein Man $438,523, Bloodvein Band Foundation Inc Bloodvein Man $149,305, Bonaparte Band Cache Creek BC $205,568, Boyer River Band High Level Alta $258,263, Bridge River Band Lillooet BC $60,788, Brunswick House Band Chapleau Ont $171,600, Brokenhead Band Scanterbury Man $726,788, Buffalo River Band Buffalo River Sask $458,426, Burnt Church Band Lagaceville NB $470,000, Campbell River Band Campbell River BC $110,788, Canim Lake Band 100 Mile House BC $187,008, Canoe Creek Band Dog Creek BC $326,450, Canoe Lake Band Canoe Narrows Sask $313,434, Canyon City Village Council Terrace BC $818,554, Cape Mudge Band Quathiaski Cove BC $260,413, Carcross Band Carcross YT $96,716, Carmacks Band Carmacks YT $261,550, Carry the Kettle Band Sintaluta Sask $639,008, Cat Lake Band Cat Lake Ont $490,050, Cayoose Creek Band Lillooet BC $60,788, Champagne/Aishihik Band Champagne YT $236,130, Chapel Island Band St Peter's NS $282,661, Char-Gil Homes Ltd Yorkton Sask $121,518, Cheam Band Rosedale BC $221,103, Chehalis Band Agassiz BC

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

$271,576, Chemainus Band Ladysmith BC $421,117, Chemahawin Band Easterville Man $135,456, Cheslatta Indian Band Burns Lake BC $60,788, Chippewas of Georgina Island Band Sutton West Ont $102,315, Chippewas of Rama Band Rama Ont $259,220, Chippewas of Sarnia Band Sarnia Ont $889,900, Chippewas of the Thames Band Muncey Ont $261,400, Chisasibi Band Council Fort Georges Que $53,300, Churchill Band Tadoule Lake Man $578,630, Clayoquot Band Tofino BC $131,331, Clinton Band Kamloops BC $68,500, Cold Lake Band Grand Centre Alta $347,776, Coldwater Band Merritt BC $93,850, Comox Band Courtenay BC $252,957, Conseil de la Police Amérindienne Pte-Bleue Que $230,000, Constance Lake Band Calstock Ont $155,000, Cook's Ferry Band Spences Bridge BC $120,000, Cote Band Kamsack Sask $596,995, Couchiching Band Fort Frances Ont $413,000, Council for Yukon Indians $96,000, Cowessess Band Broadview Sask $325,038, Cowichan Band Duncan BC $642,929, Crane River Band Crane River Man $1,014,683, Cree Band Fort Chipewyan Alta $636,134, Cree Housing Corporation Val d'Or Que $18,545,910, Crees Rupert House Council Rupert House Que $126,300, Cross Lake Band Cross Lake Man $2,520,731, Cumberland House Band Cumberland House Sask $135,252, Curve Lake Band Curve Lake Ont $314,840, Dakota Ojibway Tribal Council Inc Brandon Man $159,000, Dakota Plains Band Edwin Man $150,426, Dakota Tipi Band Portage La Prairie Man $245,692 Dawson Band Dawson YT $231,000, Day Star Band Punnichy Sask $248,504, Deadman's Creek Band Savona BC $84,899, Dene Tha' Band Chateh Alta $1,280,005, Doig River Indian Band Rose Prairie BC $281,200, Dokis Band Monetville Ont $138,800, Driftpile Band Driftpile Alta $163,983, Douglas Band Mission BC $155,304, Eagle Lake Band Eagle Lake Ont $299,800, Ebb and Flow Band Ebb and Flow Man $240,264, Eel Ground Band Newcastle NB $473,035, Eel River Band Dalhousie NB $80,028, Ehattesaht Band Queen's Cove BC $55,652, English River Band Patuanak Sask $749,232, Eskasoni Band Eskasoni NS $807,907, Fairford Band Fairford Man $397,569, Fisher River Band Koostatak Man $768,784, Fishing Lake Band Wadena Sask $419,924, Flying Dust Band Meadow Lake Sask $294,072, Fond du Lac Band Prince Albert Sask $377,314, Fort Albany Band Moosonee Ont $441,597, Fort Alexander Band Pine Falls Man $1,092,523, Fort Babine Education Society Smithers BC $110,782, Fort Chipewyan Band Fort Chipewyan Alta $252,015, Fort George Indian Band Shelley BC $165,182, Fort Hope Band Fort Hope Ont $164,000, Fort McKay Band Fort McKay Alta $180,902, Fort McMurray Band Fort McMurray Alta $697,554, Fort Nelson Indian Band Fort Nelson BC $91,182, Fort Severn Band Fort Severn Ont $460,649, Fort Ware Indian Band Fort Ware BC $214,305, Fort William Band Thunder Bay Ont $188,500, Fountain Band Lillooet BC $364,889, Fox Lake Band Gillam Man $266,716, Fraser Lake Indian Band Fort Fraser BC $91,182, Frog Lake Band Frog Lake Alta $589,014, Gamblers Band Binscarth Man $69,085, Garden Hill Band Island Lake Man $1,049,604, Garden River Band Sault Ste Marie Ont $409,550, Georgian Bay Tribal Council Midland Ont $74,849, Gibson Band Bala Ont $132,548, Gitanmaax Band Council Hazelton BC $420,882, Gitlakdamix Band New Aiyansh BC $485,833, Gitwangak Band Council Kitwanga BC $394,590, Glen Vowell Band Council Hazelton BC $214,388, God's Lake Band God's Lake Narrows Man $1,510,139, God's River Band God's River Man $637,189, Golden Lake Band Golden Lake Ont $106,348, Gordon Band Punnichy Sask $562,982, Grand Rapids Band Grand Rapids Man $260,327, Grassy Narrows Band Grassy Narrows Ont $374,800, Gull Bay Band via Armstrong Ont $362,735, Hagwilget Band Council New Hazelton BC $91,200, Halfway River Indian Band Wonowon BC $250,000, Hartley Bay Band Hartley Bay BC $242,260, Heart Lake Band Heart Lake Alta $329,325, Heiltsuk Band Bella Bella BC $838,946, Heron Bay Band Heron Bay Ont $651,300, Hesquiaht Band Tofino BC $150,456, Hollow Water Band Wanipigow Man $367,023, Hope Band Hope BC $177,930, Hurons Lorette Band Village des Hurons Que $330,360, Indian Birch Band Birch River Man $172,290, Iroquois of St Regis Band Cornwall Ont $1,487,020, Iskut Band Iskut BC $450,360, Island Lake Band Loon Lake Sask $190,902, Islington Band Whitedog Ont $76[illegible],000, Jackhead Band Dallas Man $142,503, Janvier Band Chard Alta $515,323, James Smith Band Kinistino Sask $810,539, John Smith Band Birch Hills Sask $285,278, Joseph Bighead Band Pierceland Sask $145,149, Kahkewistahaw Band Broadview Sask $378,130, Kamloops Band Kamloops BC $165,000, Kanaka Bar Band Lytton BC $60,000, Kasabonika Lake Band Kasabonika Lake Ont $733,678, Kashechewan Band Kashechewan Ont $751,394, Katzie Band Pitt Meadows BC $121,500, Keeseekoose Band Kamsack Sask $468,343, Keeseekoowenin Band Elphinstone Man $141,169, Kehewin Band Bonnyville Alta $492,789, Kettle Point Band Forest Ont $436,600, Key Band Norquay Sask $248,878, Kincolith Band Kincolith BC $389,216, Kingfisher Lake Band Kingfisher Lake Ont $553,056, Kingsclear Band Fredericton NB $206,412, Kinistino Band Chagoness Sask $151,252, Kispiox Band Council Hazelton BC $347,180, Kitamaat Band Kitamaat BC $367,968, Kitasoo Band Klemtu BC $627,412, Kitkatla Band Prince Rupert BC $929,564, Kitsegukla Band Council South Hazelton BC $364,030, Kitsumkalum Band Terrace BC $56,783, Kitwancool Band Council Kitwanga BC $512,488, Kluane Tribal Council Burwash Landing YT $109,300, Kwakiutl Band Port Hardy BC $131,926, Kwanlin Dunn Band Whitehorse YT $448,540, Kwicksutaineuk Band Simoon Sound BC $89,478, Kyuquot Band Kyuquot BC $374,202, Lac La Croix Band Fort Frances Ont $118,750, Lac La Hache Band Wollaston Lake Sask $288,000, Lac La Ronge Band Lac La Ronge Sask $1,501,981, Lac Seul Band Lac Seul Ont $481,000, Lac Simon Band Louvicourt Que $180,742, Lac St-Jean Municipal Centre Pte-Bleue Que $1,273,524, Lakalzap Band Greenville BC $685,198, Lake Babine Indian Band Burns Lake BC $304,128, Lake Manitoba Band Vogar Man $515,730, Lake St Martin Band Gypsumville Man $527,663, La Romaine Band La Romaine Que $160,182, LaxKw'Alaams Band Port Simpson BC $416,868, Lennox Island Band Lennox Island PEI $262,075, Lesser Slave Lake Indian Regional Council Slave Lake Alta $1,619,391, Liard Band Liard YT $207,756, Lillooet Band Lillooet BC $65,000, Little Black Bear Band Goodeve Sask $232,332, Little Black River Band O'Hanley Man $132,214, Little Grand Rapids Band Little Grand Rapids Man $624,910, Little Pine Band Paynton Sask $388,743, Little Red River Band Fox Lake Alta $2,174,947, Little Saskatchewan Band Gypsumville Man $294,574, Little Shuswap Band Chase BC $70,000, Long Plain Band Edwin Man $734,604, Long Point Band Council Winneway River Que $138,420, Lower Kootenay Band Creston BC $80,000, Lower Nicola Band Merritt BC $107,500, Lower Similkameen Band Keremeos BC $307,000, Lubicon Lake Band Peace River Alta $269,487, Lyackson Band Ladysmith BC $84,363, Lytton Band Lytton BC $433,951, Magnetawan Band Britte Ont $51,468, Makwa Sahgaeihcan Band Loon Lake Sask $516,238, Manitoba Keewatinowi Okimakanak Inc Thompson Man $60,000, Manouane Band St-Michel Des Saints Que $90,320, Marten Falls Band via Nakina Ont $54,000, Masset Band Masset BC $621,520, Mathias Colomb Band Pukatawagan Man $524,315, Mattagami Band Gogama Ont $363,146, Mayo Band Mayo YT $163,175, McLeod Lake Indian Band McLeod Lake BC $91,182, Membertou Band Sydney NS $620,830, Metlakatla Village Council Prince Rupert BC $518,975, Micmacs of Maria Band Council Maria Que $525,000, Millbrook Band Truro NS $195,634, Mingan Band Mingan Que $354,700, Ministère du Conseil Exécutif Québec Qué $5,000,000, Ministry of the Environment Toronto Ont $2,133,[illegible]29, Mississauga Band Blind River Ont $296,035, Mistawasis Band Leask Sask $296,504, Mobert Indian Band Mobert Ont $215,000, Mohawk Council of Kanawake Kanawake Que $1,668,500, Mohawks of the Bay of Quinte Band Deseronto Ont $376,690, Montagnais Council Les Escoumins Les Escoumins Que $140,400, Montagnais Council Schefferville Schefferville Que $379,170, Montreal Lake Band Prince Albert Sask $723,114, Moose Deer Point Band Mactier Ont

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

$148,761, Moose Lake Band Moose Lake Man $95,062, Moose Woods Saskatoon Sask $110,439, Moosomin Band Cochin Sask $232,878, Moravian of the Thames Band Thamesville Ont $231,120, Moricetown Band Council Smithers BC $315,049, Mount Currie Band Mount Currie BC $1,509,820, Mosquito Band Cando Sask $198,065, Mowachaht Band Gold River BC $60,788, Muncey of the Thames Band Muncey Ont $183,400, Muskeg Lake Band Leask Sask $291,278, Muskowekwan Band Lestock Sask $526,982, Muscowpetung Band Edemwold Sask $283,317, Muskrat Dam Band via Pickle Lake Ont $371,100, Musqueam Band Vancouver BC $237,026, Naicatchewenin Band Devlin Ont $60,000, Nanaimo Band Nanaimo BC $277,789, Naskapi Band Schefferville Schefferville Que $56,300, Natashquan Band Natashquan Que $167,845, Necoslie Indian Band Fort St James BC $529,696, Nelson House Band Nelson House Man $808,108, Nemiah Band Nemiah Valley BC $130,956, Neskainlith Band Chase BC $88,000, New Credit Council Hagersville Ont $326,180, Nicickousemanecaning Band Fort Frances Ont $168,500, Nikaneet Band Maple Creek Sask $248,504, Nimpkish Band Alert Bay BC $855,871, Nipissing Band Nipissing Ont $377,275, Nitinaht Band Port Alberni BC $370,852, Nooaitch Band Merritt BC $346,540, North Caribou Lake Band Weagamow Lake Ont $333,800, Northlands Band Lac Brochet Man $790,672, North Spirit Lake Band Cochenour Ont $360,075, North Thompson Band Barriere BC $404,474, North West Angle 33 Band Angle Inlet Ont $168,000, North West Angle 37 Band Oak Island Minn USA $231,524, Norway House Band Norway House Man $1,342,505, Nuchahtlaht Band Tahsis BC $56,652, Nut Lake Band Rose Valley Sask $192,979, Oak Lake Sioux Band Pipestone Man $116,825, Obedjiwan Band Obedjiwan Que $63,335, Ochapowace Band Broadview Sask $270,000, O'Chiese Band Rocky Mountain House Alta $253,552, Odanak Band Odanak Que $181,480, Ohiaht Band Bamfield BC $67,746, Ojibways of Onegaming Band Nester Falls Ont $210,250, Okanagan Band Vernon BC $434,429, Okanese Band Balcarres Sask $233,252, Old Crow Band Old Crow YT $252,919, Omineca Indian Band Burns Lake BC $174,522, One Arrow Band Batoche Sask $404,965, Onegaming Band Nester Falls Ont $271,050, Oneidas of the Thames Band Southwold Ont $658,000, Onion Lake Band Lloydminster Sask $750,000, Osnaburgh Band New Osnaburgh Ont $289,149, Osoyoos Band Oliver BC $134,000, Oxford House Band Oxford House Man $805,762, Pabineau Band Bathurst NB $86,400, Parry Island Band Parry Sound Ont $295,435, Pasqua Band Fort Qu'Appelle Sask $402,130, Paul Band Duffield Alta $180,893, Pauquachin Band Brentwood Bay BC $123,604, Pavilion Band Cache Creek BC $91,739, Pays Plat Band Rossport Ont $284,824, Peepeekisis Band Balcarres Sask $412,343, Peigan Band Standoff Alta $1,014,892, Peguis Band Hodgson Man $2,525,796, Pelican Lake Band Leoville Sask $122,327, Penelakut Band Chemainus BC $444,009, Penticton Band Penticton BC $700,000, Peter Ballantyne Band Prince Albert Sask $1,334,000, Peters Band Hope BC $190,370, Piapot Band Cupar Sask $779,260, Pic Mobert Band Mobert Ont $183,348, Pictou Landing Band Trenton NS $194,132, Pikangikum Band Pikangikum Ont $949,912, Pine Creek Band Camperville Man $537,295, Poorman Band Quinton Sask $552,982, Poplar Hill Band Red Lake Ont $366,200, Poplar River Band Negginan Man $487,765, Portage La Roche Band La Roche Sask $531,943, Poundmaker Band Cutknife Sask $261,691, Prophet River Indian Band Mile 232 Alaska Highway BC $60,788, Province of Manitoba Winnipeg Man $852,775, Provincial Treasurer Edmonton Alta $431,986, Quatsino Band Quathiaski Cove BC $235,324, Rainy River Band Emo Ont $441,700, Rat Portage Band Kenora Ont $468,250, Red Bank Band Red Bank NB $298,443, Red Earth Band Carrot River Sask $230,691, Red Pheasant Band Cando Sask $334,024, Red Rock Band Nipigon Ont $429,350, Red Sucker Lake Band Red Sucker Lake Man $285,248, Restigouche Band Council Restigouche Que $636,420, River Desert Band Council Maniwaki Que $1,039,794, Rocky Bay Band MacDiarmid Ont $124,348, Rolling River Band Erickson Man $143,510, Roseau River Band Ginew Man $559,351, Ross River Band Ross River YT $225,300, Sachigo Lake Band Sachigo Lake Ont $606,000, Saddle Lake Band No 125 Saddle Lake Alta $1,218,109, Sakimay Band Grenfell Sask $433,414, Sandy Bay Band Marius Man $1,214,007, Sandy Lake Band Favourable Lake Ont $883,875, Sandy Lake Band Shell Lake Sask $528,772, Sarcee Band Calgary Alta $312,125, Saulteaux Band Cochin Sask $192,065, Saugeen Band Southampton Ont $114,000, Saulteau Indian Band Chetwynd BC $91,182, Seabird Band Agassiz BC $279,658, Sechelt Band Council Sechelt BC $991,970, Seine River Band Mine Centre Ont $514,400, Selkirk Band Pelly Crossing YT $69,624, Sept-Iles Maliotenam Municipal Centre Sept-Iles Que $314,175, Serpent River Band Cutter Ont $663,700, Seton Lake Band Shalalth BC $267,863, Shamattawa Band Shamattawa Man $339,830, Shawanaga Band Nobel Ont $158,800, Sheshaht Band Port Alberni BC $150,070, Shoal Lake Band Carrot River Sask $127,252, Shoal Lake 39 Band Kejick Ont $326,400, Shoal Lake 40 Band Kejick Ont $364,000, Shoal River Band Pelican Rapids Man $245,568, Shubenacadie Band Shubenacadie NS $581,381, Shuswap Band Invermere BC $95,000, Sioux Valley Band Griswold Man $471,597, Six Nations Council Oshweken Ont $2,734,610, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $600,740, Skidegate Band Skidegate BC $630,912, Skookumchuck Band Mission BC $52,900, Skwah Band Chilliwack BC $57,240, Sliammon Band Powell River BC $1,208,310, Soda Creek Band Williams Lake BC $336,962, Songhees Band Victoria BC $52,700, Spallumcheen Band Enderby BC $122,476, Spanish River Band Massey Ont $300,735, Split Lake Band Split Lake Man $546,259, Squamish Band Squamish BC $148,920, Standing Buffalo Band Fort Qu'Appelle Sask $436,343, Starblanket Band Balcarries Sask $133,252, St-Augustin Band Council St-Augustin Que $269,100, Steilaquo Indian Band Fraser Lake BC $217,313, St Mary's Band Fredericton NB $262,200, St Mary's Band Cranbrook BC $110,000, Stone Band Hanceville BC $60,788, Stoney Band Morley Alta $119,000, Stony Creek Indian Band Vanderhoof BC $357,482, Stony Rapids Band Black Lake Sask $462,319, St Theresa Point Band St Theresa Point Man $833,395, Stuart Trembleur Indian Band Fort St James BC $658,272, Sturgeon Lake Band Spruce Home Sask $1,440,182, Sucker Creek Band Little Current Ont $69,774, Sunchild Band Rocky Mountain House Alta $179,187, Sumas Band Abbotsford BC $201,740, Swan Lake Band Swan Lake Man $229,027, Sweetgrass Band Gallivan Sask $425,049, Tahltan Band Telegraph Creek BC $211,138, Takla Lake Indian Band Takla Landing BC $280,904, Tallcree Band Fort Vermilion Alta $281,179, Temagami Band Temagami Ont $94,961, Teslin Band Teslin YT $139,700, The Pas Band The Pas Man $797,324, Thunderchild Band Turtleford Sask $543,917, Tobacco Plains Band Grasmere BC $246,496, Tobique Band Perth-Andover NB $467,060, Toosey Band Riske Creek BC $94,338, Toquaht Band Ucluelet BC $174,608, Tsartlip Band Brentwood Bay BC $150,480, Tsawout Band Saanichton BC $108,968, Tsulquate Band Port Hardy BC $218,424, Tsawataineuk Band Kingcome Inlet BC $182,938, Turnor Lake Band Turnor Lake Sask $211,336, Uchucklesaht Band Port Alberni BC $56,152, Ucluelet Band Ucluelet BC $103,088, Ulkatcho Band Anahim Lake BC $85,636, United Chiefs and Council of Manitoulin Manitoulin Island Ont $71,600, United Native Nations #143 Goodhope Lake BC $291,014, Upper Nicola Band Merritt BC $141,500, Valley River Band Shortdale Man $255,247, Wabigoon Band Dinorwic Ont $109,400, Wagmatcook Band Baddeck NS $279,406, Wahpeton Band Prince Albert Sask $168,639, Walpole Island Band Wallaceburg Ont $533,400, Wapekeka Band Angling Ont $630,979, Wasagamack Band Wasagamack Man $826,867, Washagamis Bay Band Keewatin Ont $201,800, Waterhen Lake Band Waterhen Lake Sask $239,277, Waterhen Band Skownan Man $263,000, Waywayseecappo Band Rossburn Man $447,741, Westbank Indian Band Westbank BC $570,000, West Moberly Lake Indian Band West Moberly Lake BC $230,100, Weymonta-

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

chie Band Sanmaur Que $708,000, Witchekan Lake Band Spiritwood Sask $50,000, White Bear Band Carlyle Sask $583,408, Whitefish Bay Band Keewatin Ont $354,000, Whitefish Lake Band Naughton Ont $282,000, Whitefish Lake Band No 128 Goodfish Lake Alta $1,050,852, Whitefish River Band Birch Island Ont $173,887, Whycocomagh Band Whycocomagh NS $262,297, Wikewemikong Band Wikewemikong Ont $689,218, Williams Lake Band Williams Lake BC $190,000, Winisk Band Winisk Ont $258,673, Woodstock Band Woodstock NB $147,756, Wunnimun Lake Band Wunnimun Ont $667,656, Yale Band Hope BC $62,500, Yellowhead Tribal Council Edmonton Alta $62,710, York Factory Band York Landing Man $292,347.

Contributions to Indians and Inuit, their bands, settlements and corporations provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing—Maintenance and Operation $42,203,921—Ahousaht Band Ahousaht BC $58,730, Alexander Band Morinville Alta $185,396, Alexis Band Glenevis Alta $186,525, Alkali Lake Band Alkali Lake BC $66,416, Barriere Lake Band Council Rapid Lake Que $54,269, Beardy's Band Duck Lake Sask $85,314, Beaver Lake Band Lac La Biche Alta $204,660, Bella Coola Band Bella Coola BC $85,110, Berens River Band Berens River Man $85,900, Betsiamites Band Bersimis Que $171,307, Big Cove Band Rexton NB $226,496, Bigstone Cree Band Desmarais Alta $177,091, Big Trout Lake Band Big Trout Lake Ont $112,602, Birdtail Sioux Band Beulah Man $63,143, Blackfoot Band Gleichen Alta $391,835, Blood Band Cardston Alta $741,560, Bloodvein Band Bloodvein Man $58,620, Boyer River Band High Level Alta $58,063, Buffalo River Band Buffalo River Sask $167,172, Burnt Church Band Lagaceville NB $99,153, Canoe Lake Band Cannow Narrows Sask $129,935, Carmacks Indian Band Carmack YT $103,392, Carry the Kettle Band Sintaluta Sask $107,816, Champagne Aishihik Band Champagne YT $89,001, Chapel Island Band St Peter's NS $63,118, Chehalis Band Agassiz BC $83,808, Chemahawin Band Easterville Man $59,712, Chemainus Band Ladysmith BC $82,440, Chippewas of Nawash Band Wiarton Ont $71,800, Chippewas of Sarnia Band Sarnia Ont $53,945, Chippewas of the Thames Band Muncey Ont $82,078, Chisasibi Band Council Fort Georges Que $248,518, City of Sydney Sydney NS $74,013, Clayoquot Band Tofino BC $53,720, Cold Lake Band Grand Centre Alta $252,070, Conseil Police Amérindienne Pte-Bleue Que $3,072,649, Constance Lake Band Calstock Ont $89,612, Cote Band Kamsack Sask $151,421, Cowessess Band Broadview Sask $105,756, Cowichan Band Duncan BC $149,480, Cree Band Fort Chipewyan Alta $69,405, Cree Housing Corporation Val D'Or Que $63,000, Crees Rupert House Rupert House Que $227,997, Cross Lake Band Cross Lake Man $188,014, Dakota Ojibway Tribal Council Inc Brandon Man $674,282, Dene Tha' Band Chateh Alta $184,769, Driftpile Band Driftpile Alta $88,133, Eastmain Band Council Eastmain Que $83,385, Ebb and Flow Band Ebb and Flow Man $80,177, Eel Ground Band Newcastle NB $92,862, English River Band Patuanak Sask $118,463, Eskasoni Band Eskasoni NS $257,070, Fairford Band Fairford Man $70,885, Fisher River Band Koostatak Man $51,788, Fishing Lake Band Wadena Sask $71,335, Flying Dust Band Meadow Lake Sask $155,025, Fort Alexander Band Pine Falls Man $73,538, Fort George Indian Band Shelley BC $51,987, Fort McKay Band Fort McKay Alta $83,368, Fort McMurray Band Fort McMurray Alta $92,782, Fort Nelson Indian Band Fort Nelson BC $90,680, Fort Ware Indian Band Fort Ware BC $62,227, Fort William Band Thunder Bay Ont $52,340, Frog Lake Band Frog Lake Alta $312,083, Garden Hill Band Island Lake Man $83,525, Gitksan-Carrier Tribal Council Hazelton BC $63,000, Gitlakdamix Band New Aiyansh BC $74,908, God's Lake Band God's Lake Narrows Man $131,983, Gordon Band Punnichy Sask $126,379, Great Whale River Cree Band Council Great Whale River Que $393,760, Hartley Bay Band Hartley Bay BC $104,938, Heart Lake Band Heart Lake Alta $173,441, Hiltsuk Band Bella Bella BC $169,877, Hollow Water Band Wanipigow Man $73,004, Hurons Lorette Band Village des Hurons Que $319,066, Interlake Reserve Development Council Inc Ashern Man $124,277, Iroquois of St Regis Band Cornwall Ont $217,501, Island Lake Band Loon Lake Sask $121,315, Islington Band Whitedog Ont $51,230, James Smith Band Prince Albert Sask $118,560, Janvier Band Chard Alta $139,179, John Smith Band Birch Hills Sask $78,827, Joseph Bighead Band Pierceland Sask $90,453, Kakkewistahaw Band Broadview Sask $69,645, Keeseekoose Band Kamsack Sask $87,890, Kehewin Band Bonnyville Alta $169,135, Kincolith Band Kincolith BC $52,073, Kingsclear Band Fredericton NB $83,085, Kispiox Band Council Hazelton BC $52,650, Kitamaat Band Kitamaat BC $67,929, Kitasoo Band Klemtu BC $51,140, Kitkatla Band Kitkatla BC $171,387, Kwanlin Dunn Band Whitehorse YT $237,502, Lac La Ronge Band La Ronge Sask $185,930, Lac Simon Band Louvicourt Que $72,500, Lac St-Jean Band Pte-Bleue Que $238,146, Lakalzap Band Greenville BC $77,180, Lake Babine Indian Band Burns Lake BC $55,232, Lake St Martin Band Gypsumville Man $55,620, La Romaine Band La Romaine Que $62,962, LaxKw'Alaams Prince Rupert BC $110,948, Lesser Slave Lake Indian Regional Council Slave Lake Alta $604,236, Liard Indian Band Watson Lake YT $99,960, Little Grand Rapids Band Little Grand Rapids Man $88,279, Little Pine Band Paynton Sask $75,354, Little Red River Band Fox Lake Alta $228,132, Long Lake #58 Band Long Lac Ont $67,200, Long Plain Band Edwin Man $120,112, Lower Nicola Band Merritt BC $52,667, Lubicon Lake Band Peace River Alta $58,229, Lytton Band Lytton BC $109,420, Makwa Sahgaichcan Loon Lake Sask $162,932, Manouane Band St-Michel Des Saints Que $128,439, Masset Band Masset BC $70,496, Micmacs of Maria Band Council Maria Que $52,615, Mingan Band Mingan Que $60,826, Ministry of the Solicitor General Toronto Ont $2,820,000, Mistissini Band Council Baie Du Poste Que $285,365, Mistawasis Band Leask Sask $103,589, Mohawk Council of Kanawake Kanawake Que $256,473, Mohawks of the Bay of Quinte Band Deseronto Ont $97,498, Mont Sept-Iles Maliotenam Sept-Iles Que $86,708, Montreal Lake Band Prince Albert Sask $77,846, Moricetown Band Council Smithers BC $58,300, Mount Currie Band Mt Currie BC $148,352, Moose Band Moose Factory Ont $61,389, Moose Lake Band Moose Lake Man $62,830, Moosomin Band Cochin Sask $57,673, Muscowpetung Band Edenwold Sask $69,111, Muskowekwan Band Lestock Sask $78,707, Musqueam Band Vancouver BC $64,183, Mosquito Band Cando Sask $61,864, Naskapi Band Council Schefferville Schefferville Que $73,602, Natashquan Band Natashquan Que $73,533, Necoslie Indian Band Fort St James BC $61,106, Nelson House Band Nelson House Man $152,000, Nemiah Valley Band Nemiah BC $60,038, Nimpkish Band Alert Bay BC $103,215, Nipissing Band Nipissing Ont $183,508, Nishga Tribal Council New Aiyansh BC $93,632, Nitinaht Band Port Alberni BC $52,400, Norway House Band Norway House Man $109,500, Obedjiwan Band Obedjiwan Que $88,498, Ochapowau Band Broadview Sask $75,825, O'Chiese Band Rocky Mountain House Alta $64,864, Odanak Band Odanak Que $54,903, Okanagan Band Vernon BC $69,290, Old Crow Indian Band Old Crow YT $102,707, Old Factory Band Council Old Factory Que $120,193, Oneidas of the Thames Band Southwold Ont $66,955, Onion Lake Band Lloydminster Sask $184,477, Oxford House Band Oxford House Man $92,500, Parry Island Band Parry Sound Ont $116,469, Pasqua Band Fort Qu'Appelle Sask $69,612, Paul Band Duffield Alta $92,156, Peepeekisis Band Balcarres Sask $104,798, Peguis Band Hodgson Man $182,300, Pehtabun Tribal Council Sioux Lookout Ont $56,376, Peigan Band Standoff Alta $539,611, Penelakut Band Chemainus BC $59,940, Peter Ballantyne Band Prince Albert Sask $126,600, Piapot Band Cupar Sask $98,471, Pictou Landing Band Trenton NS $60,952, Pine Creek Band Camperville Man $73,135, Poorman Band Quinton Sask $102,555, Poplar River Band Negginan

Man $50,541, Portage La Loche Band La Loche Sask $123,966, Poundmaker Band Cutknife Sask $77,656, Red Bank Band Red Bank NB $79,166, Red Earth Band Carrot River Sask $54,611, Red Pheasant Band Cando Sask $100,089, Restigouche Band Council Restigouche Que $163,121, River Desert Band Council Maniwaki Que $99,368, Rolling River Band Erickson Man $119,255, Roseau River Band Ginew Man $123,395, Saddle Lake Band No 125 Saddle Lake Alta $352,143, Sakimay Band Grenfell Sask $81,665, Sandy Bay Band Marius Man $123,294, Sandy Lake Band Favourable Lake Ont $76,590, Sandy Lake Band Shell Lake Sask $54,300, Sarcee Band Calgary Alta $97,672, Saugeen Band Southampton Ont $90,200, Sechelt Band Sechelt BC $61,771, Shoal Lake 40 Band Kejick Ont $92,550, Shubenacadie Band Shubenacadie NS $128,949, Six Nations Council Oshweken Ont $394,055, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $57,808, Sioux Valley Band Griswold Man $102,700, Sliammon Band Powell River BC $85,662, Southeast Resource Development Council Corp Winnipeg Man $127,760, Spallumcheen Band Enderby BC $82,920, Spanish River Band Massey Ont $130,504, Split Lake Band Split Lake Man $156,292, Squamish Band Squamish BC $80,053, St Theresa Point Band St Theresa Point Man $75,560, Standing Buffalo Band Fort Qu'Appelle Sask $67,583, Starblanket Band Balcarres Sask $51,854, Stoney Creek Indian Band Vanderhoof BC $64,569, Stuart Trembleur Indian Band Fort St James BC $139,945, Sturgeon Lake Band Spruce Home Sask $84,320, Sunchild Band Rocky Mountain House Alta $62,841, Swampy Cree Tribal Council Inc The Pas Man $353,387, Sweetgrass Band Gallivan Sask $90,452, Takla Lake Indian Band Takla Landing BC $51,327, Teslin Indian Band Teslin YT $52,240, Tallcree Band Fort Vermilion Alta $120,804, The Pas Band The Pas Man $148,562, Thunderchild Band Turtleford Sask $101,702, Tobique Band Perth-Andover NB $111,247, Town of Truro Truro NS $129,496, Turnor Lake Band Turnor Lake Sask $94,049, United Chiefs Council of Manitoulin Manitoulin Island Ont $86,476, United Native Nations #143 Goodhope Lake BC $125,035, United Native Nations #167 Lower Post YT $71,360, Upper Nicola Band Merritt BC $52,667, Valley River Band Shortdale Man $84,550, Wasagamack Band Wasagamack Man $101,787, Waswanipi Band Council Waswanipi River Que $76,612, Waterhen Lake Band Waterhen Lake Sask $150,690, Waywayseecappo Band Rossburn Man $99,143, West Region Tribal Council Inc Dauphin Man $56,928, Weymontachie Band Sunmaur Que $139,489, White Bear Band Carlyle Sask $88,775, Whitefish Bay Band Keewatin Ont $78,390, Whitefish Lake Band No 128 Goodfish Lake Alta $228,849, Whycocomagh Band Whycocomagh NS $77,929, York Factory Band York Landing Man $63,856.

Contributions to Indian bands and Inuit settlements for administrative overhead costs $66,843,968— Abegweit Band Cornwall PEI $86,325, Abitibiwinni Band Amos Que $133,125, Adams Lake Band Chase BC $113,667, Afton Band Afton NS $81,963, Ahousaht Band Ahousaht BC $154,729, Akiavik Band Council Akiavik NWT $68,758, Alderville Band Roseneath Ont $61,923, Alexander Band Morinville Alta $169,336, Alexis Band Glenevis Alta $130,530, Alexis Creek Band Chilanko Forks BC $116,506, Algonkians of Golden Lake Band Golden Lake Ont $107,440, Alkali Lake Band Alkali Lake BC $124,710, Anaham Band Alexis Creek BC $125,760, Anspayawx School Society Hazelton BC $51,403, Arctic Red River Band Council Arctic Red River NWT $55,314, Athabasca Tribal Council Fort McMurray Alta $94,000, Atlin Indian Band Atlin YT $50,721, Attawapiskat Band Attawapiskat Ont $297,526, Barren Lands Band Brochet Man $128,178, Barriere Lake Band Council Rapid Lake Que $79,731, Batchewana Band Sault Ste Marie Ont $129,594, Bearskin Lake Band Bearskin Lake Ont $174,664, Beardy's Band Duck Lake Sask $187,299, Beausoleil Band Penetanguishene Ont $137,424, Beaver Lake Band Lac La Biche Alta $167,019, Bella Bella School Community Bella Bella BC $135,761, Bella Coola Band Bella Coola BC $218,453, Berens River Band Berens River Man $204,788, Betsiamites Band Bersimis Que $303,787, Big Cove Band Rexton NB $267,867, Big River Band Debden Sask $73,240, Big Island Band Morson Ont $53,507, Bigstone Cree Band Desmarais Alta $234,929, Big Trout Lake Band Big Trout Lake Ont $226,660, Birdtail Sioux Band Beulah Man $94,504, Blackfoot Band Gleichen Alta $232,206, Blood Band Cardston Alta $349,748, Blood Band Standoff Alta $80,671, Bloodvein Band Bloodvein Man $151,820, Bonaparte Band Cache Creek BC $75,854, Boyer River Band High Level Alta $79,302, Brokenhead Band Scanterbury Man $107,492, Buffalo River Band Meadow Lake Sask $132,309, Burnt Church Band Lagaceville NB $225,752, Campbell River Band Campbell River BC $72,563, Canim Lake Band 100 Mile House BC $110,940, Canoe Creek Band Dog Creek BC $72,460, Canoe Lake Band Canoe Narrows Sask $142,241, Canyon City Band Canyon City BC $53,150, Cape Mudge Band Quathiaski Cove BC $104,872, Carcross Indian Band Carcross YT $68,017, Carmacks Indian Band Carmacks YT $83,816, Carry the Kettle Band Sintaluta Sask $150,449, Cat Lake Band Cat Lake Ont $121,830, Central Interior Tribal Council Kamloops BC $112,690, Champagne Aishihik Band Champagne YT $66,657, Chapel Island Band St Peter's NS $100,312, Chehalis Band Agassiz BC $147,636, Chemahawin Band Easterville Man $191,322, Chemainus Band Ladysmith BC $187,698, Chippewas of Georgina Island Band Sutton West Ont $69,307, Chippewas of Nawash Band Wiarton Ont $126,915, Chippewas of Rama Band Rama Ont $115,205, Chippewas of Sarnia Band Sarnia Ont $155,775, Chippewas of the Thames Band Muncey Ont $171,629, Chisasibi Band Council Fort Georges Que $141,865, Churchill Band Tadoule Lake Man $121,221, Clayoquot Band Tofino BC $86,782, Cold Lake Band Grand Centre Alta $262,717, Coldwater Band Merritt BC $94,525, Comité Coordination Attikamekwsipi Manouane Que $53,394, Conseil Attikamek Montagnais Village des Hurons Que $547,880, Conseil Police Amérindienne Pte-Bleue Que $207,720, Constance Lake Band Calstock Ont $140,129, Cook's Ferry Band Spences Bridge BC $126,964, Coqualeetza Cultural Centre Sardis BC $59,788, Cote Band Kamsack Sask $169,235, Couchiching Band Fort Frances Ont $136,331, Cowessess Band Broadview Sask $125,751, Cowichan Band Duncan BC $307,557, Crane River Band Crane River Man $85,751, Cree Band Fort Chipewyan Alta $137,952, Crees Rupert House Band Rupert House Que $151,886, Cross Lake Band Cross Lake Man $297,389, Cumberland House Band Cumberland House Sask $79,506, Curve Lake Band Curve Lake Ont $141,899, Dakota Tipi Band Portage La Prairie Man $59,804, Dakota Ojibway Tribal Council Inc Brandon Man $81,937, Dakota Plains Band Edwin Man $58,907, Dauphin River Band Gypsumville Man $50,556, Dawson Indian Band Dawson YT $52,556, Day Star Band Punnichy Sask $59,691, Deadman's Creek Band Savona BC $93,391, Deer Lake Band Red Lake Ont $106,679, Dene Tha' Band Chateh Alta $132,518, Dokis Band Monetville Ont $69,967, Dogrib RAE Band Council RAE NWT $127,130, Eagle Lake Band Eagle Lake Ont $63,120, Eastmain Band Council Eastmain Que $118,174, Ebb and Flow Band Ebb and Flow Man $120,727, Eel Ground Band Newcastle NB $124,500, Eel River Band Dalhousie NB $94,290, English River Band Patuanak Sask $140,241, Enoch Band Winterburn Alta $91,161, Ermineskin Band Hobbema Alta $100,124, Eskasoni Band Eskasoni NS $270,722, Fairford Band Fairford Man $215,475, First Nations of South Island District Mill Bay BC $142,322, Fisher River Band Koostatak Man $211,051, Fishing Lake Band Wadena Sask $122,396, Fizt/Smith Native Band Council Fortsmith NWT $104,506, Flying Dust Band Meadow Lake Sask $115,975, Fond du Lac Band Prince Albert Sask $169,566, Fort Alexander Band Pine Falls Man $115,411, Fort Albany Band Moosonee Ont $195,563, Fort Hope Band Fort Hope Ont $172,137, Fort Chipewyan Band Fort Chipewyan Alta $82,993, Fort Franklin Band Council Fort Franklin NWT $127,766, Fort Good Hope Band Council Fort Good Hope NWT $107,548, Fort Liard Band Council Fort Liard NWT $86,132, Fort McKay Band Fort McKay Alta $50,011, Fort

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

McPherson Band Council Fort McPherson NWT $98,099, Fort Nelson Indian Band Fort Nelson BC $110,363, Fort Norman Band Council Fort Norman NWT $81,068, Fort Providence Band Council Fort Providence NWT $93,659, Fort Resolution Band Council Fort Resolution NWT $81,680, Fort Severn Band Fort Severn Ont $135,334, Fort Simpson Dene Band Council Fort Simpson NWT $95,521, Fort Ware Indian Band Fort Ware BC $87,593, Fort William Band Thunder Bay Ont $126,857, Fountain Band Lillooet BC $140,760, Fox Lake Band Gillam Man $92,414, Fraser Lake Indian Band Fort Fraser BC $59,306, Frog Lake Band Frog Lake Alta $279,207, Garden Hill Band Island Lake Man $288,577, Garden River Band Sault Ste Marie Ont $153,338, Gibson Indian Band Bala Ont $51,232, Gitanmaaz Band Council Hazelton BC $145,009, Gitlakdamix Band New Aiyansh BC $151,544, Gitsegukla School Society South Hazelton BC $56,400, Gitwangak Band Council Kitwanga BC $108,100, Glen Vowell Band Council Glen Vowell BC $50,429, God's Lake Band God's Lake Narrows Man $230,198, God's River Band God's River Man $138,490, Gordon Band Punnichy Sask $150,891, Grand Rapids Band Grand Rapids Man $109,217, Grassy Narrows Band Grassy Narrows Ont $147,422, Great Whale River Cree Band Council Great Whale River Que $149,905, Gull Bay Band Armstrong Ont $108,034, Hagwilget Band Council Hagwilget BC $67,333, Hartley Bay Band Hartley Bay BC $105,135, Hay River Band Council Hay River NWT $60,911, Heart Lake Band Heart Lake Alta $79,097, Heiltsuk Band Bella Bella BC $278,800, Hesquiaht Band Tofino BC $65,673, Hiawatha Band Keene Ont $56,584, Heron Bay Band Heron Bay Ont $115,232, Hollow Water Band Wanipigow Man $144,704, Hope Band Hope BC $88,061, Hurons Lorette Band Village des Hurons Que $202,690, Indian Trawwa & Research Institute Vancouver BC $153,500, Ingenika Indian Band Ingenika Point BC $76,190, Iroquois of the St Regis Band Cornwall Ont $343,359, Iskut Band Iskut BC $107,059, Island Lake Band Loon Lake Sask $126,248, Islington Band Whitedog Ont $155,184, Jackhead Band Dallas Man $94,012, James Smith Band Prince Albert Sask $192,181, Janvier Band Chard Alta $60,455, John Smith Band Birch Hills Sask $127,459, Joseph Bighead Band Pierceland Sask $114,936, Kahkewistahaw Band Broadview Sask $104,098, Kamloops Band Kamloops BC $120,084, Kasabonika Lake Band Kasabonika Lake Ont $262,878, Kashechewan Band Kashechewan Ont $211,493, Keeseekoowenin Band Elphinstone Man $99,659, Kehewin Band Bonnyville Alta $275,042, Kettle Point Band Fort Frances Ont $161,391, Key Band Norquay Sask $90,888, Kincolith Band Kincolith BC $120,358, Kingsclear Band Fredericton NB $131,749, Kingfisher Lake Band Kingfisher Lake Ont $103,066, Kinistino Band Chagoness Sask $99,494, Kispiox Band Council Kispiox BC $115,060, Kitamaat Band Kitamaat BC $159,201, Kitasoo Band Klemtu BC $229,302, Kitkatla Band Kitkatla BC $130,914, Kitsegukla Band Council Kitsegukla BC $140,080, Kitwancool Band Council Kitwanga BC $106,597, Kluane Indian Band Burwash Landing YT $56,238, Kootenay Indian Area Council Cranbrook BC $223,596, Kwakiutl Band Port Hardy BC $71,202, Kwakiutl District Council Port Hardy BC $162,215, Kwanlin Dunn Band Whitehorse YT $178,030, Kwicksutaineuk Band Simoon Sound BC $70,183, Kyuquot Band Kyuquot BC $88,174, Lac La Croix Band Fort Frances Ont $95,948, Lac La Hache Band Wollaston Lake Sask $153,930, Lac La Ronge Band La Ronge Sask $330,988, Lac Seul Band Lac Seul Ont $125,610, Lac Simon Band Louvicourt Que $111,914, Lac St-Jean Band Pte-Bleue Que $384,232, Lakalzap Band Greenville BC $157,811, Lake Babine Indian Band Burns Lake BC $188,032, Lake Manitoba Band Vogar Man $186,169, Lake St Martin Band Gypsumville Man $168,253, Lansdowne House Council Nakina Ont $85,932, La Romaine Band La Romaine Que $158,591, LaxKw'Alaams Prince Rupert BC $165,927, Lennox-Island Band Lennox Island PEI $122,410, Lesser Slave Lake Indian Regional Council Slave Lake Alta $1,306,089, Liard Indian Band Watson Lake YT $118,584, Lillooet District Indian Council Lillooet BC $112,334, Little Black Bear Band Goodeve Sask $65,865, Little Black River Band O'Hanley Man $102,264, Little Grand Rapids Band Little Grand Rapids Man $200,595, Little Pine Band Paynton Sask $142,338, Little Red River Band Fox Lake Alta $138,056, Little Saskatchewan Band Gypsumville Man $110,306, Little Shuswap Band Chase BC $55,795, Long Lake 58 Band Longlac Ont $116,977, Long Lake 77 Band Longlac Ont $67,381, Long Plain Band Edwin Man $161,997, Long Point Band Council Winnway River Que $105,892, Louis Bull Band Hobbema Alta $56,852, Lower Nicola Band Merritt BC $114,726, Lower Similkameen Band Keremeas BC $79,725, Lubicon Lake Band Peace River Alta $59,024, LutselK'e Dene Band Council Snowdrift NWT $77,375, Lytton Band Lytton BC $179,379, Makivik Corporation Montreal Que $117,478, Makwa Sahgaiehcan Band Loon Lake Sask $168,846, Manouane Band Berthier Que $118,796, Marten Falls Band Nakina Ont $60,933, Masset Band Masset BC $180,108, Mathias Colomb Band Pukatawagan Man $191,240, Mattagmi Band Gogama Ont $57,419, Mayo Indian Band Mayo YT $82,354, Membertou Band Sydney NS $135,000, Metlakatla Band Prince Rupert BC $68,253, Micmacs of Maria Band Council Maria Que $121,831, Millbrook Band Truro NS $115,837, Mingan Band Mingan Que $111,337, Mississauga Band Blind River Ont $122,999, Mistassini Band Council Baie Du Poste Que $151,731, Mistawasis Band Leask Sask $145,994, MLDC Management Co Ltd Meadow Lake Sask $78,001, Mohawk Council of Kanawake Kanawake Que $418,947, Mohawks of the Bay of Quinte Band Deseronto Ont $199,817, Montreal Lake Band Prince Albert Sask $203,687, Mont Les Escoumins Les Escoumins Que $75,858, Mont Schefferville Schefferville Que $197,065, Moose Band Moose Factory Ont $326,212, Moose Lake Band Moose Lake Man $139,110, Moosomin Band Cochin Sask $133,093, Moravian of the Thames Band Thamesville Ont $104,723, Moricetown Band Council Moricetown BC $135,703, Mount Currie Band Mt Currie BC $249,019, Mosquito Band Cando Sask $132,074, Mowachaht Band Gold River BC $54,708, Muncey of the Thames Band Muncey Ont $69,828, Muscowpetung Band Edenwold Sask $99,522, Muskeg Lake Band Leask Sask $114,502, Muskowekwan Band Lestock Sask $133,233, Muskrat Dam Band Pickle Lake Ont $58,512, Musqueam Band Vancouver BC $149,743, Naicatchewenin Band Devlin Ont $58,339, Nanaimo Band Nanaimo BC $128,265, Naskapi BC Schefferville Schefferville Que $136,661, Natashquan Band Natashquan Que $146,614, Necoslie Indian Band Fort St James BC $155,659, Nemaska Band Council Champion Lake Que $58,405, Nelson House Band Nelson House Man $215,238, Nemaiah Valley Band Nemaiah Valley BC $75,494, Neskainlith Band Chase BC $98,806, New Credit Council Hagersville Ont $123,033, New Post Band Cochrane Ont $64,718, Nicickousemanecaning Band Fort Frances Ont $50,853, Nikaneet Band Maple Creek Sask $52,127, Nimpkish Band Alert Bay BC $231,388, Nipissing Band Nipissing Ont $128,541, Nitinaht Band Port Alberni BC $67,480, Naka'pamux Nation Tribal Council Lytton BC $96,955, North Caribou Lake Band Weagamow Ont $137,454, Northlands Band Lac Brochet Man $145,249, North Thompson Band Barriere BC $95,740, Northern Nishnawbe Education Council Sioux Lookout Ont $285,666, North Spirit Lake Band Cochenour Ont $77,797, Norway House Band Norway House Man $291,953, Nuu Chah Nulth Tribal Council Port Alberni BC $325,696, Nut Lake Band Rose Valley Sask $100,162, Oak Lake Sioux Band Pipestone Man $99,693, Obedjiwan Band Obedjiwan Que $145,747, Ochapowace Band Broadview Sask $93,560, O'Chiese Band Rocky Mountain House Alta $113,956, Odanak Band Odanak Que $61,402, Ohiaht Band Bamfield BC $62,130, Ojibways of Onegaming Band Nester Falls Ont $113,741, Okamagan Band Vernon BC $160,967, Okamagan Tribal Council Westbank BC $115,643, Okanese Band Balcarres Sask $63,460, Old Crow Indian Band Old Crow YT $117,599, Old Factory Band Council Old Factory Que $130,575, Omineca Indian Band Burns Lake BC $50,401, One Arrow Band Batoche Sask $127,013, Oneidas of the Thames Band Southwold Ont

$195,047, Onion Lake Band Lloydminster Sask $308,197, Oromocto Band Oromocto NB $60,977, Osnaburgh Band New Osnaburgh Ont $90,244, Oxford House Band Oxford House Man $229,289, Parry Island Band Parry Sound Ont $104,959, Pasqua Band Fort Qu'Appelle Sask $140,431, Paul Band Duffield Alta $112,242, Pavilion Band Cash Creek BC $78,243, Peepeekisis Band Balcarres Sask $136,227, Peigan Band Standoff Alta $200,575, Peguis Band Hodgson Man $272,521, Pelican Lake Band Leoville Sask $97,956, Penelakut Band Chemainus BC $112,291, Pentincton Band Penticton BC $100,373, Peter Ballantyne Band Prince Albert Sask $335,536, Piapot Band Cupar Sask $147,654, Pic Mobert Band Mobert Ont $94,831, Pictou Landing Band Trenton NS $93,379, Pikangikum Band Pikangikum Ont $141,102, Pine Creek Band Camperville Man $123,486, Poorman Band Quinton Sask $204,578, Poplar River Band Negginan Man $152,858, Portage La Loche Band La Loche Sask $137,527, Poundmaker Band Cutknife Sask $153,766, Prince Albert Dist Chiefs Prince Albert Sask $126,286, Quatsino Band Coal Harbour BC $56,133, Rainy River Band Emo Ont $124,603, Rat Portage Band Kenora Ont $71,028, Red Bank Band Red Bank NB $108,687, Red Earth Band Carrot River Sask $133,837, Red Pheasant Band Cando Sask $132,064, Red Rock Band Nipigon Ont $82,234, Red Sucker Lake Band Red Sucker Lake Man $159,726, Restigouche Band Council Restigouche Que $238,193, River Desert Band Council Maniwaki Que $247,645, Rocky Bay Indian Band MacDiarmid Ont $75,293, Rolling River Band Erickson Man $72,970, Roseau River Band Ginew Man $156,557, Ross River Indian Band Ross River YT $105,700, Saddle Lake Band No 125 Saddle Lake Alta $386,165, Sachigo Lake Band Sachigo Lake Ont $247,147, Sakimay Band Grenfell Sask $87,586, Samson Band Hobbema Alta $92,783, Sandy Bay Band Marius Man $204,578, Sandy Lake Band Favourable Lake Ont $208,263, Sandy Lake Band Shell Lake Sask $119,129, Sarcee Band Calgary Alta $128,402, Sask Indian Community College Saskatoon Sask $265,900, Saulteaux Band Cochin Sask $118,379, Saulteaux Indian Band Chetwynd BC $52,708, Saugeen Band Southampton Ont $144,126, Seabird Island Band Agassiz BC $139,627, Sechelt Band Sechelt BC $78,075, Seine River Band Mine Centre Ont $103,649, Serpent River Band Cutter Ont $104,653, Selkirk Indian Band Pelly Crossing YT $69,317, Sept-Iles Maliotenam Sept-Iles Que $140,380, Seton Lake Band Shalalth BC $145,384, Shamattawa Band Shamattawa Man $173,996, Sheshaht Band Port Alberni BC $138,356, Shoal Lake Band Carrot River Sask $97,171, Shoal Lake #39 Band Kejick Ont $94,761, Shoal Lake #40 Band Kejick Ont $77,029, Shoal River Band Pelican Rapids Man $145,706, Shubenacadie Band Shubenacadie NS $195,832, Shuswap Nation Tribal Council Kamloops BC $119,058, Sioux Valley Band Griswold Man $163,592, Six Nations Council Oshweken Ont $389,698, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $130,058, Skidegate Band Skidegate BC $128,236, Sliammon Band Powell River BC $101,693, Soda Creek Band Williams Lake BC $53,835, Southeast Resource Development Council Corp Winnipeg Man $101,206, Spallumcheen Band Enderby BC $110,957, Spanish River Band Massey Ont $197,749, Split Lake Band Split Lake Man $175,238, Squamish Band Squamish BC $200,840, St-Augustin Band Council St-Augustin Que $58,396, St Mary's Band Fredericton NB $149,532, St Theresa Point Band St Theresa Point Man $270,632, Standing Buffalo Band Fort Qu'Appelle Sask $65,404, Starblanket Band Balcarres Sask $77,999, Stone Band Hanceville BC $70,123, Stoney Band Morley Alta $124,875, Stony Creek Indian Band Vanderhoof BC $160,600, Stony Rapids Band Black Lake Sask $188,007, Stuart Trembleur Indian Band Fort St James BC $198,766, Sturgeon Lake Band Spruce Home Sask $171,568, Sucker Creek Band Little Current Ont $72,047, Summer Beaver Council Pickle Lake Ont $80,372, Sunchild Band Rocky Mountain House Alta $154,584, Swan Lake Band Swan Lake Man $121,300, Sweetgrass Band Gallivan Sask $151,160, Thaltan Band Telegraph BC $87,434, Takla Lake Indian Band Takla Landing BC $107,166, Tallcree Band Fort Vermilion Alta $98,805, Temagami Band Temagami Ont $56,634, Teslin Indian Band Teslin YT $78,536, TFHQ District Chiefs Council Inc Fort Qu'Appelle Sask $63,203, The Pas Band The Pas Man $248,389, Thunderchild Band Turtleford Sask $194,240, Timiskaming Band Council Notre-Dame Du Nord Que $112,120, Tobique Band Perth-Andover NB $181,443, Tribal Chiefs Association of Northeastern Alberta St Paul Alta $78,000, Tsartlip Band Brentwood Bay BC $87,344, Tsawataineuk Band Kingcome Inlet BC $93,206, Tsawout Band Saanichton BC $75,765, Tsulquate Band Port Hardy BC $118,304, Turnor Lake Band Turnor Lake Sask $67,449, Ucluelet Band Ucluelet BC $74,606, Ulkatcho Band Anahim Lake BC $112,033, United Chiefs Council of Manitoulin Manitoulin Island Ont $110,730, United Native Nation #143 Goodhope Lake BC $72,801, Upper Nicola Band Merritt BC $131,117, Valley River Band Shortdale Man $101,535, Wagmatcook Band Baddeck NS $146,252, Wahpeton Band Prince Albert Sask $78,217, Walpole Island Band Wallaceburg Ont $213,312, Wapekeka Band Angling Ont $117,767, Wasagamack Band Wasagamack Man $224,870, Washagamis Band Keewatin Ont $51,508, Webequie Settlement Council Nakina Ont $149,568, Waswanipi Band Council Waswanipi River Que $168,745, Waterhen Band Skownan Man $109,320, Waterhen Lake Band Waterhen Lake Sask $134,057, Waywayseecappo Band Rossburn Man $144,127, Westbank Band Westbank BC $79,454, West Bay Band Excelsior Ont $205,258, West Region Tribal Council Inc Dauphin Man $58,179, Weymontachie Band Sanmaur Que $143,548, Whelalall Area Council Port McNeill BC $52,014, White Bear Band Carlyle Sask $147,257, Whitefish Bay Band Keewatin Ont $188,036, Whitefish Lake Band Naughton Ont $108,141, Whitefish Lake Band No 128 Goodfish Lake Alta $275,835, Whitefish River Band Birch Island Ont $119,139, Whitesand Indian Band Armstrong Ont $50,382, Whycocomagh Band Whycocomagh NS $138,849, Winisk Band Winisk Ont $81,952, Wikwemikong Band Wikwemikong Ont $548,687, Williams Lake Band Williams Lake BC $68,134, Woodstock Band Woodstock NB $100,407, Wrigley Dene Band Council Wrigley NWT $66,847, Wunnimum Lake Band Wunnimun Lake Ont $153,480, Yellowknife 'B' Band Council Yellowknife NWT $84,251, York Factory Band York Landing Man $129,652, Yorkton Dist Chiefs Council Yorkton Sask $213,700, Yellowhead Tribal Council Edmonton Alta $196,328.

Contributions to Indian bands and Inuit settlements for local development planning $4,806,997—Alexander Band Morinville Alta $58,185, Alkali Lake Band Williams Lake BC $157,336, Blood Band Cardston Alta $52,165, Boyer River Band High Level Alta $57,100, Council for Yukon Indians Whitehorse YT $64,800, Cree Band Fort Chipewyan Alta $56,777, Cree Housing Corporation Val d'Or Que $85,550, Grassy Narrows Band Grassy Narrows Ont $58,750, Kluane Tribal Council Burwash Landing YT $97,000, Lesser Slave Lake Indian Regional Council Slave Lake Alta $215,900, National Indian Arts & Crafts Ottawa Ont $50,000, Prince Albert Dev Corp Prince Albert Sask $62,015, Saddle Lake Band Saddle Lake Alta $61,820, Sakimay Band Grenfell Sask $70,000, The Pas Band The Pas Man $52,500, Westbank Band Westbank BC $50,000, Yellowhead Tribal Council Edmonton Alta $58,500.

Contributions to Indian organizations for policy development and consultation $15,246,278—Alaka'pamux Nation Tribal Council Lytton BC $83,386, Association of Iroquois and Allied Indians Toronto Ont $287,400, Blood Band Cardston Alta $66,000, Carrier Sekani Tribal Council Prince George BC $78,791, Chiefs of Ontario Toronto Ont $918,516, Conseil Attikamek Montagnais Village des Hurons Que $88,962, Council for Yukon Indians Whitehorse YT $175,466, Dakota Ojibway Tribal Council Inc Brandon Man $450,318, Dene Nation Yellowknife NWT $60,938, Federation of Saskatchewan Indians Prince Albert Sask $168,000, Federation of Sask Indians Saskatoon Sask $975,978,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

First Nations Confederacy Winnipeg Man $58,894, Georgian Bay Tribal Council Midland Ont $67,743, Grand Council Treaty #3 Toronto Ont $338,300, Grand Council Treaty #9 Toronto Ont $406,000, Indian Assoc of Alberta Edmonton Alta $1,078,650, Indian Chiefs Budget Committee (MB) Inc Winnipeg Man $183,468, Interlake Reserve Development Council Inc Ashern Man $115,185, Keewatin Tribal Council Inc Thompson Man $288,198, Makivik Corporation Montreal Que $200,000, Manitoba Keewatinowi Okimakinak Inc Thompson Man $74,949, MLDC Management Co Ltd Meadow Lake Sask $68,449, National Indian Brotherhood Ottawa Ont $3,942,510, North Battleford Management Assoc North Battleford Sask $62,438, Nuu Chah Nulth Tribal Council Port Albany BC $247,338, Northern Superior Ojibway Council Sioux Lookout Ont $60,610, Prince Albert Dist Chiefs Council Prince Albert Sask $60,814, Sask Indian Community College Saskatoon Sask $182,500, Sask Indian Woman's Assoc Saskatoon Sask $150,000, Saskatoon Dist Chiefs Saskatoon Sask $59,270, Sechelt Indian Band Sechelt BC $50,000, Southeast Resource Development Council Corp Winnipeg Man $179,190, TFHQ District Chiefs Council Fort Qu'Appelle Sask $54,779, The Alliance Vancouver BC $51,059, Union of BC Chiefs Vancouver BC $55,000, Union of Nova Scotia Indians Sydney NS $50,000, Union of New Brunswick Indians Fredericton NB $197,889, Union of Nova Scotia Indians Sydney NS $236,652, Union of Ontario Indians Toronto Ont $497,300, University of Western Ontario London Ont $243,851, West Region Tribal Council Inc Dauphin Man $191,910, Yorkton Dist Chiefs Yorkton Sask $143,817.

NORTHERN AFFAIRS PROGRAM $498,337,933

Grants to individuals or organizations for the advancement of Indian and Inuit culture $49,914

Grants to Canadian universities and institutes for northern scientific research training $725,000— McGill University Montreal Que $50,500, Université Laval Quebec Que $57,000.

Grants to Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities $150,000— Assoc of Canadian Universities Ottawa Ont $150,000.

Grants to Yukon Conservation Society to promote the conservation of the natural resources of the Territory $12,000

Grants to the Canadian Arctic Resources Committee to promote independent analysis of northern issues and of the proposals of government and industry relating to these issues $60,000— Canadian Arctic Resources Ottawa Ont $60,000.

Grants of $10,000 to the British Columbia and Yukon Chamber of Mines; $7,500 to the Alberta Chamber of Resources; $20,000 to the Yukon Chamber of Mines; $20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits $57,500

Grants of $5,000 to the Territories Accident Prevention Association and $1,500 to the Northwest Territories Mine Safety Association $6,500

Grant to the Yukon Prospectors' Association $2,000

Grants to prospectors, in accordance with terms and conditions approved by the Governor in Council $50,134

Contribution to the Government of the Northwest Territories for hospital care of Indians and Inuit $7,407,000— Government of NWT Yellowknife NWT $7,407,000.

Contribution to the Government of the Yukon Territory for hospital care of Indians $1,108,076— Government of Yukon Territory Whitehorse YT $1,108,076.

Contribution to the Government of the Northwest Territories for medicare of Indians and Inuit $1,299,000— Government of NWT Yellowknife NWT $1,299,000.

Contribution to the Government of the Yukon Territory for medicare of Indians $376,000— Government of Yukon Territory Whitehorse YT $376,000.

Contribution to the Government of the Yukon Territory for low income rental-purchase housing $130,595— Government of Yukon Territory Whitehorse YT $130,595.

Contribution to Inuit for the purpose of furthering economic development among Inuit people $1,532,442— Arctic Co-operative Limited Yellowknife NWT $1,452,449.

Contribution to Northern native associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development $109,898

Contribution to Inuit associations to enable them to carry out programs in accordance with the objectives and criteria established for the Native Cultural Education Centres Program $454,000— Inuit Cultural Institute Eskimo Point NWT $400,000, Labrador Inuit Association Nain Labrador $54,000.

Contribution to Native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals $172,241— Environment Canada Ottawa Ont $119,261.

Contribution to Government of the Northwest Territories for special employment initiatives $609,450— Government of NWT Yellowknife NWT $609,450.

Contribution to the Government of the Northwest Territories for community based employment intensive projects $781,868— Government of NWT Yellowknife NWT $781,868.

Contribution to the Constitutional Alliance of the Northwest Territories to develop a consensus on division of the Northwest Territories $927,315— Nunarrit Constitutional Forum Yellowknife NWT $586,342, Webster Constitutional Forum Yellowknife NWT $340,973.

Contribution to Inuit Tapirisat of Canada (ITC) to defray part of the costs of the Inuit Circumpolar Conference (ICC) Assembly at Frobisher Bay $175,000— Inuit Tapirisat of Canada Ottawa Ont $175,000.

Contribution to Interjurisdictional Caribou Management Board $15,000

Contribution under the Special Employment Initiatives Program $688,107—Dene Band Economic Development Corporation Yellowknife NWT $67,000, Fitz/Smith Native Development Corporation Fort Smith NWT $143,000, Fort Good Hope Hunters & Trappers Assoc Fort Good Hope NWT $59,300, Inuvialuit Housing Corporation Inuvik NWT $92,000.

Contribution to the Government of the Yukon Territory under and interim subsidiary agreement on tourism development in the Yukon $275,659—Government of the Yukon Territory Whitehorse YT $275,659.

Contribution to the Council for Yukon Indians to assist in training and employment liaison for native people $40,000

Contribution to the Government of the Yukon Territory under the Canada-Yukon Subsidiary Agreement on Renewable Resource Development $297,668—Government of the Yukon Territory Whitehorse YT $297,668.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Contribution to the Governments of the Yukon and Northwest Territories to subsidize non-government domestic power consumers primarily in diesel serviced northern communities $2,979,999— Government of NWT Yellowknife NWT $1,899,999, Government of Yukon Territory Whitehorse YT $1,080,000.

Contribution to the Governments of the Yukon and Northwest Territories to provide power rate relief to small non-government commercial enterprises in isolated northern communities $92,953— Government of NWT Yellowknife NWT $92,953.

Contribution to the Governments of the Yukon and Northwest Territories for the Federal Building Retrofit and Off-Oil Conversion Program $203,710—Government of NWT Yellowknife NWT $159,601.

Contribution to the Dene and Métis Associations in relation to the Norman Wells Pipeline Project $1,193,381—Dene Nation Yellowknife NWT $877,693, Metis Assoc of NWT Yellowknife NWT $315,688.

Contribution to the Government of the Northwest Territories and other recipients under the Canada-Northwest Territories Subsidiary Agreement on Natural Resource Development $70,000— Government of Northwest Territories Yellowknife NWT $64,000.

Contribution to the Government of the Northwest Territories in relation to the Norman Wells Pipeline Project $1,250,000—Government of NWT Yellowknife NWT $1,250,000.

Contribution to Cyprus Anvil Mining Corporation for financial assistance $8,061,000—Cyprus Anvil Mining Corporation Whitehorse YT $8,061,000.

Contribution to the Fitz/Smith Native Development Corporation $198,000—Fitz/Smith Native Development Corporation Fort Smith NWT $198,000.

Contributions for implementing new production and marketing strategies for Inuit arts and crafts $278,054— Canadian Arctic Producers Corp Ottawa Ont $187,304, La Fédération des Coopératives Montréal Qué $90,750.

Contribution to the Canadian Interagency Forest Fire Centre for Operating costs of the fire centre $16,650

Contribution to the City of Whitehorse for special employment initiatives $600,000— City of Whitehorse Whitehorse YT $600,000.

Contribution to the Government of the Northwest Territories for reconstruction of intraterritorial northern roads $3,609,000— Government of the NWT Yellowknife NWT $3,609,000.

Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, the payment to the Government of the Yukon Territory to be calculated in accordance with such agreement, and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) $78,606,000— Government of the Yukon Territory Whitehorse YT $78,606,000.

Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide for payments for capital expenditures in the Yukon Territory; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) $26,784,000—Government of the Yukon Territory Whitehorse YT $26,784,000.

Payment to the Government of the Yukon Territory, in accordance with the agreement signed for 1980-81, to provide compensation for an overestimation of 1980-81 established programs financing payments to the territorial government $400,000— Government of the Yukon Territory Whitehorse YT $400,000.

Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, the payment to the Government of the Northwest Territories to be calculated in accordance with such agreement, and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable uner the agreement to be reduced by the aggregate of all interim payments) $274,289,363— Government of the Northwest Territories Yellowknife NWT $274,289,363.

Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories such agreement to provide for payments for capital expenditures in the Northwest Territories; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) $79,504,000— Government of the Northwest Territories Yellowknife NWT $79,504,000.

Payments to the Government of the Northwest Territories, in accordance with agreements signed for 1980-81 and 1981-82, to provide compensation for overestimation of 1980-81 established programs financing payments to the Territorial Government and compensation for overestimation of 1981-82 income tax revenues $1,685,000— Government of the Northwest Territories Yellowknife NWT $1,685,000.

Payment to the Government of the Northwest Territories to compensate for the transfer of mining engineering from the Northern Affairs Program $60,000— Government of the Northwest Territories Yellowknife NWT $60,000.

Payment to the Government of the Northwest Territories to compensate for a reduction in income tax revenue arising from a remission order on the taxation of isolated post benefits and northern allowance $665,016— Government of NWT Yellowknife NWT $665,016.

Contributions for Payment of Studies ESRF $279,440— Dome Petroleum Calgary Alta $100,000, Petro-Canada Calgary Alta $74,700.

NATIVE CLAIMS PROGRAM $19,864,520

Grant to the Oromocto Band in settlement of a specific claim $2,550,000— Oromocto Band Oromocto NB $2,550,000.

Payments made to Indians and Inuit in accordance with the James Bay and Northern Quebec Native Claims settlement Act $1,380,105— Cree Regional Authority Val D'Or Que $828,188, Mahivek Corporation Montreal Que $551,917.

Grants to Indian bands for specific Land Claims $11,561,982— Okanagan Indian Band Vernon BC $1,548,612, Black Foot Band Cluny Alta $1,675,000, Long Lake Indian Band #58 Longlac Ont $192,466, Squamish Indian Band North Vancouver BC $958,320, Westbank Indian Band Westbank BC $7,187,584.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

Contribution to native claimants for the preparation and submission of claims $4,372,433— Assoc of Iroquois & Allied Indians London Ont $271,120, Carrier Sekani Tribal Council Prince George BC $75,000, Conseil Attikamek Montagnais Village des Hurons Que $100,000, Federation of Saskatchewan Indians Prince Albert Sask $585,000, Grand Council Treaty #3 Kenora Ont $229,160, Grand Council Treaty #9 Timmins Ont $192,000, Indian Assoc of Alberta Edmonton Alta $300,000, Labrador Inuit Assoc Nain Labrador $77,395, Native Brotherhood of British Columbia Vancouver BC $220,000, Six Nations Council Ahsivehen Ont $157,000, Treaty & Aboriginal Rights Research Winnipeg Man $600,000, Union of British Columbia Indian Chiefs North Vancouver BC $370,190, Union of New Brunswick Indians Fredericton NB $192,000, Union of Nova Scotia Indians Sydney NS $75,000, Union of Ontario Indians Toronto Ont $578,000.

JUSTICE $53,857,036

Department $39,335,552

ADMINISTRATION OF JUSTICE PROGRAM $39,335,552

Grant to the Uniform Law Conference of Canada to assist in payment of the administrative expenses $4,000

Grant to the Uniform Law Conference of Canada for research purposes of the conference $23,500

Grant to the International Commission of Jurists $18,500

Grant to l'Institut international de droit d'expression française (IDEF) $1,500

Grant to the British Institute of International and Comparative Law (CLAS) $10,000

Grants to encourage student specialization in legislative drafting $93,998

Grants to encourage native people to enter the legal profession $132,868

Grants for the Duff-Rinfret scholarship program $83,934

Grant to the Canadian Association of Chiefs of Police $17,000

Grant to the Hague Academy of International Law $11,500

Grant to the Canadian Institute of Resources Law $10,000

Grant to the Research Centre in Public Law—University of Montreal $20,000

Grant to the University of British Columbia—Owen Chair $10,000

Contributions to the provinces and territories in accordance with the Minister on behalf of Canada to assist in the operation of legal aid systems $30,003,070— Governments of: Alta $2,464,040, Man $1,290,563, NB $1,010,112, Nfld $628,561, NWT $418,481, NS $1,052,275, Ont $14,520,335, PEI $120,834, Que $7,042,476, Sask $1,185,393, YT $270,000.

Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime $2,406,306— Governments of: Alta $231,700, BC $279,010, Man $103,520, NS $85,220, Ont $871,580, Que $648,240, Sask $97,940.

Contributions to encourage experimental and research work in legal aid $124,945— Legal Aid Services Society of Manitoba Winnipeg Man $64,000.

Contributions to the Canadian Association of Chiefs of Police and to provinces to employ law students with police forces $317,756— The Canadian Association of Chiefs of Police Ottawa Ont $317,756.

Contributions for a summer exchange program between civil and common law students $334,438

Contributions to the Canadian Law Information Council $424,000

Contributions to pilot projects relating to Family Courts $15,290

Contributions to the Canadian Association of Provincial Court Judges $60,000

Contributions to Criminal Law Reform $880,162— Committee on Sexual Offences Against Children and Youths Toronto Ont $494,065.

Contributions to Native Courtworker and related programs for native people and representatives of the legal system $2,891,700— Government of the NWT $201,615, Provincial Treasurers: Alta Edmonton Alta $681,491, BC Victoria BC $634,507, Man Winnipeg Man $196,112, Nfld St John's Nfld $66,981, Ont Toronto Ont $378,850, Que Ste Foy Que $219,750, Sask Regina Sask $449,298.

Contributions to the Consultation and Development Fund $146,028

Contributions to the University of Ottawa Legislative Drafting Programme $81,800

Contributions to the Canadian Society of Forensic Science $27,138

Contributions to the Summer Employment Program $752,233

Contributions to the Human Rights Law Fund $433,488— Canadian Human Rights Reporter Toronto Ont $56,787, Human Rights Research and Education Centre Ottawa Ont $98,366.

Contribution to the Canadian Association of Crown Counsel $398

Commissioner for Federal Judicial Affairs $14,011,059

Annuities under the Judges Act $14,011,059

Supreme Court of Canada $491,091

Annuities under the Judges Act $491,091—D C Abbott Ottawa Ont $72,098, E M Hall Saskatoon Sask $72,098, R Martland Ottawa Ont $62,331, L P Pigeon Ottawa Ont $65,557, W F Spence Ottawa Ont $70,520.

Tax Court of Canada $19,334

Tax Review Board Members' Pension $19,334

LABOUR $39,833,772

Department $35,030,772

Grants for special research studies in the labour field (Special Research) $40,000

Grants to support activities which contribute to Labour Canada's objectives $61,440

Grants for special research studies in the labour field (Accident Prevention) $16,000

Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education $635,675—United Brotherhood of Carpenter and Joiners of America $83,300.

Grants to support standards writing associations $10,000

Grants to the Commonwealth Trade Union Council $40,000

LABOUR—*Concluded*

Payments of Labour Adjustment Benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region $24,390,835

Grant to Canadian labour Market Productivity Centre Ottawa Ont $5,000,000

Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school $9,460

Contributions to the Canadian Labour Congress labour education programs $3,056,131—Canadian Labour Congress Ottawa Ont $3,056,131.

Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs $995,772—Canadian Conference of Teamsters Ottawa Ont $141,478, Canadian Federation of Labour Ottawa Ont $317,236, Centrale de l'enseignement du Québec Ste-Foy Que $129,005, Centrale des syndicats démocratiques Montreal Que $84,911, Confédération des syndicats nationaux Montreal Que $323,142.

Contributions to quality of working life projects $430,517—York University Toronto Ont $51,312.

Contributions to Atlantic Region Labour Education Centre Antigonish NS $322,500

Contribution to Summer Youth Program $22,442

Canadian Centre for Occupational Health and Safety $4,803,000

Payment to the Canadian Centre for Occupational Health and Safety $4,803,000

NATIONAL DEFENCE $354,552,840

DEFENCE SERVICES PROGRAM $354,552,840

Payments to dependents of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan $17,213

Mrs Mary Whittington $200

Mrs Eleanor Nixon $1,047

Mr R P Thompson $9,142

Conference of Defence Associations Ottawa Ont $148,150

Army Cadet League of Canada Ottawa Ont $116,050

Air Cadet League of Canada Ottawa Ont $116,050

Navy League of Canada Ottawa Ont $116,050

Royal Canadian Naval Association Toronto Ont $8,690

Naval Officers Association Toronto Ont $23,530

Royal Canadian Air Force Association Ottawa Ont $31,370

Royal Canadian Navy Benevolent Fund Ottawa Ont $9,420

Royal Canadian Air Force Benevolent Fund Ottawa Ont $11,070

Canadian Forces Personnel Assistance Fund $10,350

Rifle Associations $151,075—Dominion of Canada Rifle Assoc Ottawa Ont $117,000.

Military and United Services Institutes $27,810

Canadian Universities—Military studies $582,704—British Columbia Vancouver BC $74,000, Calgary Calgary Alta $74,000, Dalhousie Halifax NS $74,000, Laval Montreal Que $74,000, Queen's Kingston Ont $74,000.

Canadian Institute of Strategic Studies $50,000

Research Fellowships—Emergency Planning $27,368

International Institute of Strategic Studies $50,000

Grant to University of Guelph Conference $10,000

NATO Military budgets and agencies $30,631,721

NATO Infrastructure $50,685,734

NATO Airborne Early Warning System $45,732,802

Material produced for transfer as mutual aid $7,337,136

Contributions to provinces and municipalities for emergency preparedness purposes $3,071,023—Nova Scotia $105,181, New Brunswick $346,393, Quebec $1,611,549, Ontario $622,064, Manitoba $264,987.

Contributions to provinces and municipalities for Capital Assistance Projects $1,313,255

Payments under Parts I-IV of the Defence Services Pension Continuation Act $7,022,655

Payments under the Supplementary Retirement Benefits Act $207,241,225

NATIONAL HEALTH AND WELFARE $21,990,331,420

Department $21,853,018,434

DEPARTMENTAL ADMINISTRATION PROGRAM $2,783,000

Grants to voluntary health and social services organizations under the Thérèse Casgrain Award $5,000

Grant to the Institute for Social and Economic Research at the University of Manitoba $205,000

Grant to the United Nations Fund for Drug Abuse Control $303,000

Contributions to provinces and territories for the purpose of developing and implementing welfare information systems $2,270,000—Alberta Dept of Social Services and Community Health Edmonton Alta $99,996, British Columbia Ministry of Human Resources Victoria BC $150,000, Manitoba Dept of Employment and Economic Security Winnipeg Man $115,000, New Brunswick Dept of Social Services Fredericton NB $440,000, Newfoundland Dept of Social Services St John's Nfld $154,500, Nova Scotia Dept of Social Services Halifax NS $267,607, Ontario Ministry of Community and Social Services Toronto Ont $750,000, Saskatchewan Dept of Social Services Regina Sask $271,165.

HEALTH AND SOCIAL SERVICES PROGRAM $8,986,263,817

Grants to national voluntary health organizations to assist with the operating costs of national offices $2,793,000— Arthritis Society Toronto Ont $123,440, Assoc canadienne de l'ataxie de Friedreich Montréal Qué $69,380, Canadian Addictions Foundation Edmonton Alta $41,340, Canadian Coalition for Neurological Diseases Toronto Ont $52,000, Canadian Committee for Fertility Research Montréal Qué $72,100, Canadian Cystic Fibrosis Foundation Toronto Ont $96,000, Canadian Diabetes Assoc Toronto Ont $75,000, Canadian Friends of Schizophrenics Toronto Ont $103,000, Canadian Hemophilia Society Hamilton Ont $90,000,

NATIONAL HEALTH AND WELFARE—*Continued*

Canadian Hospital Assoc Ottawa Ont $90,000, Canadian Institute of Child Health Ottawa Ont $50,000, Canadian Mental Health Assoc Toronto Ont $139,330, Canadian Public Health Assoc Ottawa Ont $139,300, Canadian Red Cross Society Toronto Ont $123,340, DES Action Canada Montréal Qué $70,000, Huntington Society of Canada Cambridge Ont $90,000, Kidney Foundation of Canada Montréal Qué $96,000, Multiple Sclerosis Society of Canada Toronto Ont $95,000, Palliative Care Foundation Toronto Ont $50,000, Planned Parenthood Federation of Canada Ottawa Ont $237,800, Serena Canada Ottawa Ont $83,600, Société Alzheimer Toronto Ont $80,000, St John Ambulance Ottawa Ont $91,340, Victorian Order of Nurses for Canada Ottawa Ont $51,340.

Family Planning—Grants to assist in the development of provincial, municipal and voluntary services and for specific projects in this area $174,000

Grant to the University of British Columbia for the acquisition and development of high technology diagnostic equipment and systems $1,000,000— Diagnostic Imaging Research Centre Vancouver BC $1,000,000.

Grants to national voluntary social service organizations to assist with the operating costs of national offices $2,532,000— Boys and Girls Clubs of Canada Willowdale Ont $127,000, Canada Safety Council Ottawa Ont $120,000, Canadian Assoc for Children and Adults with Learning Disabilities Ottawa Ont $75,000, Canadian Assoc for the Mentally Retarded Downsview Ont $200,000, Canadian Assoc of Schools of Social Work Ottawa Ont $87,000, Canadian Cerebral Palsy Assoc Toronto Ont $50,000, Canadian Co-ordinating Council of Deafness Ottawa Ont $87,000, Canadian Council of Rehabilitation Workshops Winnipeg Man $70,000, Canadian Council on Children and Youth Ottawa Ont $87,000, Canadian Council on Social Development Ottawa Ont $528,000, Canadian National Institute for the Blind Toronto Ont $160,000, Canadian Paraplegic Assoc Toronto Ont $79,000, Canadian Rehabilitation Council for the Disabled Toronto Ont $135,000, Family Service Canada Ottawa Ont $50,000, International Social Service Canada Ottawa Ont $130,000, National Anti-Poverty Organization Ottawa Ont $188,000, The National Council of YMCAs of Canada Toronto Ont $55,000, United Way Canada Ottawa Ont $58,000, Young Women's Christian Assoc of Canada Toronto Ont $100,000.

Contributions to organizations for the summer employment of and summer activities for students $63,004

Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health $16,043,529— Alberta Cancer Board Edmonton Alta $123,295, Canadian Hospital Assoc Ottawa Ont $50,341, Canadian Red Cross Society Ottawa Ont $365,485, Children's Hospital of Eastern Ontario Ottawa Ont $159,592, Clarke Institute of Psychiatry Toronto Ont $144,420, Gage Research Institute Toronto Ont $592,337, Hôpital Sainte-Justine Montréal Qué $78,747, Hospital for Sick Children Toronto Ont $418,887, Institut Armand-Frappier Laval Qué $223,013, Labstat Kitchener Ont $58,457, Montreal Children's Hospital Montréal Qué $142,626, Montreal General Hospital Montréal Qué $111,605, National Cancer Institute of Canada Toronto Ont $772,249, Ontario Crippled Children's Centre Toronto Ont $179,981, Saint Boniface General Hospital Winnipeg Man $60,784, Toronto General Hospital Toronto Ont $74,500, Wellesley Hospital Toronto Ont $74,973, Universities: Alberta Edmonton Alta $283,270, British Columbia Vancouver BC $1,028,624, Calgary Calgary Alta $112,624, Carleton Ottawa Ont $185,516, Concordia Montréal Qué $295,763, Dalhousie Halifax NS $355,749, Guelph Guelph Ont $74,577, Laval Québec Qué $515,158, McGill Montréal Qué $1,286,007, McMaster Hamilton Ont $769,731, Manitoba Winnipeg Man $1,661,709, Memorial St John's Nfld $245,443, Montréal Montréal Qué $840,757, New Brunswick Fredericton NB $116,670, Ottawa Ottawa Ont $517,357, Queen's Kingston Ont $313,033, Saskatchewan Saskatoon Sask $182,445, Sherbrooke Sherbrooke Qué $120,034, Toronto Toronto Ont $1,465,649, Victoria Victoria BC $116,971, Waterloo Waterloo Ont $174,595, Western Ontario London Ont $517,546, York Downsview Ont $75,630.

Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research $3,803,436— Amethyst Women's Addiction Centre Incorporated Ottawa Ont $74,500, Canadian Institute of Child Health Ottawa Ont $86,724, Canadian Mental Health Assoc Toronto Ont $190,435, Canadian Sickle Cell Society Toronto Ont $94,755, Centre Alternatives Montréal Qué $86,197, Département de santé communautaire Hôtel-Dieu de Roberval Roberval Qué $53,712, City of Toronto Toronto Ont $78,836, Gouvernement du Québec Québec Qué $52,891, Government of Northwest Territories Yellowknife NWT $72,943, James Bay Community Human Resources and Health Centre Victoria BC $98,836, Immigrant Women's Centre Toronto Ont. $58,724, McGill Cancer Centre Montréal Qué $65,864, Memorial University of Newfoundland St John's Nfld $84,541, Multiple Sclerosis Society of Canada Regina Sask $58,734, Newfoundland and Labrador Women's Institute St John's Nfld $157,980, Northwestern Ontario International Women's Decade Coordinating Council Thunder Bay Ont $104,992, Regina Plains Community College Regina Sask $53,921, Sandy Hill Health Centre Ottawa Ont $55,010, Social Planning and Review Council of British Columbia Vancouver BC $52,839, Toronto Educational Opportunity Fund Toronto Ont $58,062, Traffic Injury Research Foundation Ottawa Ont $56,433, West End Seniors Network Vancouver BC $72,810, Universities: British Columbia Vancouver BC $72,743, Laurentian Sudbury Ont $67,567, Manitoba Winnipeg Man $105,265, Toronto Toronto Ont $53,203.

Contributions to organizations for New Employment Expansion and Development (NEED) program $139,100— Assoc des handicapés Entre-Amis du Témiscouata Notre-Dame du Lac Qué $50,444.

Contributions to provinces and territories for the hospital insurance program under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 $3,439,861,000

Contributions to provinces and territories for the medical care program under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 $1,184,342,000

Contributions to provinces and territories for the extended health care services program under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 $939,486,000

Contributions to individuals, groups, and organizations for public workshops on health related issues $232,892

Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services $3,576,444— Alberta Children's Hospital Calgary Alta $66,324, Allied Jewish Community Services Montréal Qué $158,633, Animation 65 Plus de Hull Inc Hull Qué $82,502, Autism Society of Canada Scarborough Ont $73,592, Canadian Assoc of Social Workers Ottawa Ont $56,164, Canadian Council on Social Development Ottawa Ont $60,000, Canadian National Institute for the Blind Toronto Ont $129,556, Centraide Montréal Montréal Qué $85,673, Children's Aid Society of Metropolitan Toronto Toronto Ont $55,507, Community Services Council of Newfoundland and Labrador St John's Nfld $96,574, Department of Social Services Province of Nova Scotia Halifax NS $52,000, Family Service Assoc of Metropolitain Toronto Willowdale Ont $125,274, Family Service Canada Ottawa Ont $125,344, Health Sciences Centre Winnipeg

NATIONAL HEALTH AND WELFARE—*Continued*

Man $71,228, North Island Women's Services Society Courtenay BC $124,341, Ontario Social Development Council Toronto Ont $59,539, Play and Learn Montague PEI $69,230, Universities: Manitoba Winnipeg Man $50,513, McMaster Hamilton Ont $70,387, Montréal Montréal Qué $272,909, Regina Regina Sask $242,606, Toronto Toronto Ont $152,117, Vocational and Rehabilitational Research Institute Calgary Alta $85,506, Women's Education and Research Foundation of Ontario Inc London Ont $132,129.

Payments to Provinces and Territories under the Canada Assistance Plan $3,287,600,992

Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder including undischarged commitments under previous agreements $67,508,418

Payments in accordance with agreements toward the cost of services provided to young offenders under jurisdiction of correctional authorities instead of child welfare authorities in the provinces of New Brunswick, Ontario, British Columbia and the Yukon Territory $24,333,391

Contributions for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act $40,083

Contributions toward projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community $12,732,528

MEDICAL SERVICES PROGRAM $53,218,996

Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment $5,388,310— Bearskin Band Bearskin Lake Ont $584,652, Blood Band Stand Off Alta $891,661, Chippewas of Nawash Band Wiarton Ont $219,961, Conseil de Bande des Montagnais du Lac St-Jean Pointe-Bleue Qué $168,538, Conseil régional de la Santé et des Services Sociaux de la Côte Nord Hauterive Qué $128,435, Coté Indian Band Kamsack Sask $64,420, Cowessess Indian Band Broadview Sask $205,582, Cree Board of Health and Social Services of James Bay Chasiblis Qué $1,904,705, Cut Knife Union Hospital Cut Knife Sask $99,979, Little Saskatchewan Band St Martin Man $72,000, Manitoulin Health Centre Little Current Ont $121,309, Nimpkish Band Council Alert Bay BC $65,904, Sturgeon Lake Band Valleyview Alta $178,600, Sucker Creek Band Little Current Ont $75,524, Thunderchild Band Turtleford Sask $67,500.

Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities $923,000

Contributions to Indian bands and Indian and Inuit associations or groups or local governments for community health representatives, medical transportation, health care professionals, promotion and support services $18,199,772— Ahousat Band Council Ahousat BC $157,263, Alberta Indian Health Commission Edmonton Alta $498,882, Alexis Band Council Glenevis Alta $123,805, Battleford Indian Health Centre North Battleford Sask $784,194, Beaver Lake Treatment Centre Lac-La-Biche Alta $139,600, Berens River Band Berens River Man $59,625, Blackfoot Tribal Administration Gleichen Alta $56,018, Blood Tribal Administration Stand Off Alta $191,444, Blue Quills Educational Centre St Paul Alta $138,476, Chapel Island Band St Peters NS $53,464, Chemainus Indian Band Ladysmith BC $62,125, Chilliwack Area Indian Council Sardis BC $56,060, Chippewas of Kettle and Stoney Point Indian Bands Forest Ont $84,559, Chippewas of Rama Indian Band Rama Ont $76,870, Chippewas of the Thames Indian Band Muncey Ont $52,646, Chipewyan Indian Band Fort Chipewyan Alta $89,946, Cold Lake Tribal Administration Cold Lake Alta $62,054, Conseil Attikamek-Montagnais Village-Des-Hurons Qué $345,306, Conseil de bande de Bersimis Betsiamites Qué $63,380, Conseil de bande Mohawk de Kahnawake Kahnawake Qué $145,605, Constance Lake Indian Band Calstock Ont $71,187, Council for Yukon Indians Whitehorse YT $108,782, Cowichan Band Council Duncan BC $82,783, Crane River Band Crane River Man $92,839, Cree Indian Band Fort Chipewyan Alta $107,973, Cross Lake Band Cross Lake Man $125,789, Dene Tha Band Chateh Alta $76,775, Desolation Sound Tribal Council Powell River BC $73,441, Fairford Band Fairford Man $81,072, First Nations Confederacy Inc Winnipeg Man $75,312, Fisher River Band Koostatak Man $69,954, Fort Alexander Health Care Inc Pine Falls Man $164,814, Four Band Enterprises Hobbema Alta $141,317, Garden Hill Band Island Lake Man $77,284, Garden River Indian Band Sault Ste Marie Ont $62,932, God's Lake Band God's Lake Narrows Man $66,713, God's River Band God's River Man $55,890, Grand Council Treaty No 3 Kenora Ont $77,762, Heiltsuk Band Council Waglisla BC $99,544, Hollow Water Band Wanipigow Man $64,718, James Smith Indian Band Kinistino Sask $104,837, Kapown Centre Grouard Alta $139,600, Kitsegukla Indian Band South Hazelton BC $50,736, Lakalzap Band Council Greenville BC $60,300, Lake Babine Indian Band Burns Lake BC $92,119, Lake Manitoba Band Vogar Man $54,874, Lake St Martin Band Gypsumville Man $91,114, Little Red River Band High Level Alta $146,162, Manitoba Keewatinowi Okemakanac Inc Thompson Man $55,182, Masset Band Council Masset BC $60,630, Mistawasis Band Leask Sask $54,032, Mohawks of the Bay of Quinte Band Deseronto Ont $83,115, Montreal Lake Band Montreal Lake Sask $101,130, Moose Factory Indian Band Moose Factory Ont $80,246, Morley Treatment Centre Morley Alta $139,600, Mount Currie Indian Band Mount Currie BC $128,369, Muskeg Lake Band Leask Sask $73,205, Nanaimo Indian Band Nanaimo BC $52,755, National Indian Brotherhood Ottawa Ont $242,816, Nelson House Band Nelson House Man $58,925, Nimpkish Indian Band Alert Bay BC $243,569, Nishga Tribal Council New Aiyansh BC $131,144, Nishnawbe-Aski Nation Grand Council Treaty No 9 Timmins Ont $154,371, Northeastern Indian Health Council Gillam Man $141,399, Norway House Band Norway House Man $75,939, Nuu Chah Nulth Tribal Council Port Alberni BC $122,035, Oneida of the Thames Indian Band Southwold Ont $58,037, Onion Lake Band Lloydminster Sask $74,976, Oxford House Band Oxford House Man $52,425, Peguis Indian Band Hodgson Man $146,542, Pehtabun Council Sandy Lake Ont $96,617, Peigan Band Brocket Alta $55,048, Peter Ballantyne Band Pelican Narrows Sask $145,431, Pine Creek Band Camperville Man $107,528, Rainy River Indian Band Emo Ont $66,337, Saanich Pninsula Tribal Council Saanichton BC $58,803, Saddle Lake Band Saddle Lake Alta $163,773, Sandy Bay Band Marius Man $325,334, Sandy Lake Band Shell Lake Sask $72,396, Shamattawa Band Shamattawa Man $128,099, Shoal River Band Pelican Rapids Man $102,293, Sioux Valley Band Griswold Man $57,992, Southeast Resource Development Council Winnipeg Man $116,021, Spanish River Serpent River and Mississauga Indian Bands Massey Ont $54,952, Split Lake Band Split Lake Man $50,856, Stoney Tribal Administration Morley Alta $250,720, St Theresa Point Band St Theresa Point Man $92,274, Stuart Trembleur Indian Band Fort St James BC $51,065, Swampy Cree Tribal Council The Pas Man $52,679, The Pas Band The Pas Man $142,210, Thunderchild Indian Band Turtleford Sask $59,126, Union of British Columbia Indian Chiefs Vancouver BC $72,266, Union of Nova Scotia Indians Sydney NS $61,607, Union of Ontario Indians Toronto Ont $142,300, Wahpeton Band Prince Albert Sask $55,944, Waasagomach Indian Band Waasagomach Man $59,902, Waterhen Band Skowman Man $125,183.

Contributions to Indian bands and Indian and Inuit associations or groups under the National Native Alcohol and Drug Abuse Program $21,904,360— Aklavik Drop In Centre Aklavik NWT

NATIONAL HEALTH AND WELFARE—*Continued*

$50,611, Akiquitit Indian Band Baker Lake NWT $85,319, Alberta Indian Health Care Commission Edmonton Alta $53,286, Alcohol Drug Coordinating Council Yellowknife NWT $140,500, Anishnawbe Development Council Willowdale Ont $91,750, Assoc for Native Development in the Performing and Visual Arts Toronto Ont $178,787, Battleford's Indian Health Centre North Battleford Sask $314,043, Bearksin Lake Band Bearskin Lake Ont $100,516, Beaver Lake Band Lac-la-Biche Alta $181,803, Bella Coola Indian Band Bella Coola BC $60,370, Bigstone Alcohol Program Desmarais Alta $54,512, Blackfoot-Siksika Indian Band Stand Off Alta $76,904, Canadian Native Indian Committee on Alcoholism Thunder Bay Ont $63,661, Canoe Lake Band Canoe Narrows Sask $53,341, Carrier-Sekani Tribal Council Prince George BC $55,134, Centre Hospitalier de la Baie d'Hudson et des Services Sociaux Povungnituk Qué $115,676, Centre Hospitalier et des Services Sociaux de l'Ungava Nouveau Qué $140,177, Chilliwack Area Indian Council Sardis BC $282,279, Cold Lake Counselling Services Grand Centre Alta $54,193, Conne River Indian Band Conne River Nfld $53,198, Conseil Attikamek Montagnais Village-des-Hurons Qué $221,976, Coté Band Kamsack Sask $74,670, Council for Yukon Indians Whitehorse YT $109,643, Cowessess Band Broadview Sask $123,841, Cowichan Indian Band Duncan BC $83,737, Cree Board of Health and Social Services of James Bay Chasibli Qué $263,747, Cross Lake Band Cross Lake Man $74,111, Crossroads Treatment Centre for Alcoholism Whitehorse YT $127,830, Dakota Ojibway Tribal Council Brandon Man $112,667, Delta House Inuvik NWT $100,880, Dene Tha Alcohol Program High Level Alta $63,600, Desolation Sound Tribal Council Powell River BC $58,550, Federation of Saskatchewan Indians Saskatoon Sask $133,575, First Nations Confederacy Winnipeg Man $144,707, First Nations Consultants Inc Ottawa Ont $124,513, Fort Chipewyan Alcohol Program Fort Chipewyan Alta $51,377, Fort Good Hope Dene Band Fort Good Hope NWT $73,221, Fort Providence Dene Band Fort Providence NWT $51,652, Four R Alcohol Program Meadow Lake Sask $126,124, Four Skies Training and Development Services Ltd Edmonton Alta $117,950, Gitksan Carrier Tribal Council Hazelton BC $121,234, God's Lake Band God's Lake Narrows Man $50,894, Grassy Narrows Band Grassy Narrows Ont $95,076, Heiltsuk Band Council Waglisla BC $54,356, Hobbema Indian Board of Health Hobbema Alta $139,780, Ikayiutit Committee Eskimo Point NWT $69,010, Interior Native Alcohol and Drug Abuse Society Armstrong BC $526,500, Interlake Reserve Tribal Council Ashern Man $173,666, Islington Band Whitedog Ont $69,740, James Smith Indian Band Kinistino Sask $54,927, Kamsack Union Hospital Kamsack Sask $71,814, Kapown Treatment Centre Grouard Alta $133,333, Katimavik Centre Inc Cambridge Bay NWT $62,381, Kayahna Area Council Big Trout Lake Ont $234,560, Kingait Aulatsivik Cape Dorset Educational Committee Cape Dorset NWT $57,992, Knutelang Juvenile Rehabilitation Centre Aklavik NWT $55,231, Kootenay Indian Area Council Cranbrook BC $98,378, Kwanlin Dun Band Whitehorse YT $50,633, Labrador Inuit Alcohol and Drug Abuse Program Happy Valley Nfld $344,733, Lac La Ronge Band La Ronge Sask $82,356, Lakalzap Band Council Greenville BC $53,098, Lake Babine Indian Band Burns Lake BC $69,412, Lansdowne House Settlement Council Lansdowne House Ont $64,831, Lennox Island Indian Band Lennox Island PEI $67,246, Lillooet District Council Lillooet BC $81,906, Little Grand Rapids Band Little Grand Rapids Man $60,050, Loon Lake Band Meadow Lake Sask $61,841, Lytton Indian Band Lytton BC $66,700, Magwa-Gani-Gamig-Wikwemikong Native Rehabilitation Centre Wikwemikong Ont $333,673, Manitoba Keewatinowi Okimakanak Band Thompson Man $73,358, Masset Band Council Masset BC $69,352, Mathias Colomb Band Pukatawagan Man $55,035, Meadow Lake Band Meadow Lake Sask $59,451, Mohawk Council of Kahnawake Kahnawake Qué $214,567, Montreal Lake Band Montreal Lake Sask $56,838, Moose Factory Indian Band Moose Factory Ont $84,047, Mount Currie Band Council Mount Currie BC $57,372, Nanaimo Indian Band Nanaimo BC $78,623, Naskapi Band Council Davis Inlet Nfld $50,318, National Alcoholism Council of Manitoba Winnipeg Man $664,162, National Indian Veterans Assoc Ottawa Ont $60,000, National Native Advisory Council on Alcohol and Drug Abuse Ottawa Ont $204,166, Native Alcohol and Drug Abuse Program of Nova Scotia Eskasoni NS $721,512, Native Council of Canada Ottawa Ont $57,601, Native People's Alcohol and Drug Centre Ohsweken Ont $162,012, Native Women's Assoc of Canada Ottawa Ont $168,778, Native Women's Assoc of Quebec Montréal Qué $90,569, Nechi Institute on Alcohol and Drug Education Edmonton Alta $303,171, Nelson House Band Nelson House Man $50,886, New Dawn Valley Centre Fort San Sask $510,631, Nimpkish Band Council Alert Bay BC $62,231, North Coast Tribal Council Prince Rupert BC $175,236, Northern Addiction Services Yellowknife NWT $75,100, Norway House Band Norway House Man $79,297, Nuu Chah Nulth Tribal Council Port Alberni BC $106,124, Okanagan Tribal Council Kelowna BC $73,714, Oneida Indian Band Southwold Ont $74,651, Onion Lake Band Lloydminster Sask $92,688, Ontario Regional Advisory Board for NNADAP Ottawa Ont $63,750, Pedahbun Lodge Toronto Ont $415,762, Peigan Counselling Services Brocket Alta $87,371, Peter Ballantyne Band Pelican Narrows Sask $75,534, Portage Friendship Centre Inc Portage La Prairie Man $58,927, Red Earth Band Red Earth Sask $59,482, Restigouche Band Council Restigouche Qué $74,595, Roaring Rapids Friendship Centre Fort Smith NWT $99,950, Roseau River Band Ginew Man $65,803, Saanich Tribal Council Brentwood Bay BC $63,910, Saddle Lake Counselling Services Saddle Lake Alta $85,934, Sagkeeng Alcohol Rehabilitation Centre Pine Falls Man $394,618, Sandy Bay Band Marius Man $72,130, Sandy Lake Indian Band Sandy Lake Ont $156,650, Sarcee Old Agency Lodge Calgary Alta $166,046, Saskatchewan Indian College Saskatoon Sask $55,999, Shellbrook Indian Agency Shellbrook Sask $132,002, Sioux Valley Band Griswold Man $78,190, Six Nations Traditional Hereditary Chiefs Council Oka Qué $67,546, Southeast Resource Development Council Winnipeg Man $57,583, Spanish River Indian Band Massey Ont $79,084, Squamish Indian Band North Vancouver BC $52,541, Stoney Rapids Band Black Lake Sask $50,500, St Paul's Treatment Centre Cardston Alta $371,940, St Regis Band Cornwall Ont $66,954, St Theresa Point Band St Theresa Point Man $176,190, Stuart Trembleur Lake Band Fort St James BC $70,823, The Pas Band The Pas Man $70,488, Touchwood Drop-In Centre Punnichy Sask $160,325, Tree of Peace Friendship Centre Yellowknife NWT $113,531, Tsulquate Village Band Council Port Hardy BC $55,713, Upper Nicola Indian Band Merritt BC $75,293, Union of New Brunswick Indians Fredericton NB $731,595, University of Lethbridge Lethbridge Alta $166,666, Walpole Island Band Wallaceburg Ont $88,149, Whitebear Band Carlyle Sask $53,352, Whitefish Bay Band No 32A Pawitik Ont $92,278, Whitefish Lake Band Goodfish Lake Alta $66,144.

Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health $1,016,028— Inuit Tapirisat of Canada Ottawa Ont $56,653, National Indian Brotherhood Ottawa Ont $950,000.

Contributions to Indian bands or organizations of Alberta towards the cost of capital construction $1,250,000— Beaver Lake Band Lac-la-Biche Alta $300.000, Lesser Slave Lake Indian Regional Council Slave Lake Alta $950,000.

Contributions to organizations for the summer employment of and summer activities for students $302,335

Contributions to organizations for the New Development Expansion and Development (NEED) program $273,857— Chippewas of the Thames Indian Band Muncey Ont $54,621, St Regis Indian Band Cornwall Ont $55,120.

NATIONAL HEALTH AND WELFARE—*Continued*

Contributions to the Government of the Northwest Territories for the transfer of the operational and administrative control of the Frobisher Bay General Hospital $3,736,334

Contribution to the Province of Alberta for the transfer of prosthetic services $225,000

HEALTH PROTECTION PROGRAM $830,190

Grant to the National Food Distribution Centre $15,000

Grant to the International Commission on Radiological Protection $5,000

Grant to the World Health Organization Geneva Switzerland $150,000

Grant to the International Agency for Research on Cancer Lyon France $652,271

Contributions to organizations for the summer employment of and summer activities for students $7,919

INCOME SECURITY PROGRAM $12,733,221,162

Family Allowances $2,326,572,371

Contributions to organizations for New Employment Expansion and Development (NEED) program $326,128

Old Age Security $7,648,959,224

Guaranteed Income Supplement $2,524,449,744

Spouse's Allowances $232,913,695

FITNESS AND AMATEUR SPORT PROGRAM $50,501,269

Payments in accordance with agreements with sponsoring organizations for Employment Initiatives Projects $802,750— Universities: Manitoba Winnipeg Man $650,000, Québec Chicoutimi Qué $100,000, St Mary's Halifax NS $52,750.

Contributions towards the administrative and project costs of national sport governing bodies to assist in the promotion and development of amateur sport for Canadians $29,449,194— Athlete Information Bureau Vanier Ont $769,075, Canada Sports Hall of Fame Toronto Ont $100,940, Canadian Amateur Basketball Assoc Vanier Ont $840,571, Canadian Amateur Bobsleigh & Luge Assoc Ottawa Ont $411,296, Canadian Amateur Boxing Assoc Punnichy Sask $327,450, Canadian Amateur Diving Assoc Vanier Ont $364,658, Canadian Amateur Football Assoc Vanier Ont $173,268, Canadian Amateur Hockey Assoc Vanier Ont $609,419, Canadian Amateur Rowing Assoc Vanier Ont $651,230, Canadian Amateur Softball Assoc Vanier Ont $305,177, Canadian Amateur Speed Skating Assoc Vanier Ont $562,568, Canadian Amateur Swimming Assoc Vanier Ont $957,253, Canadian Amateur Synchronized Swimming Assoc Vanier Ont $354,482, Canadian Amateur Wrestling Assoc Vanier Ont $444,108, Canadian Assoc of Sport Sciences Waterloo Ont $84,660, Canadian Athletic Therapists Don Mills Ont $55,750, Canadian Badminton Assoc Vanier Ont $390,976, Canadian Blind Sports Assoc Vancouver BC $101,700, Canadian Canoe Assoc Vanier Ont $682,566, Canadian Colleges Athletic Assoc Vanier Ont $249,125, Canadian Cricket Assoc Toronto Ont $79,939, Canadian Curling Assoc Vanier Ont $74,973, Canadian Cycling Assoc Vanier Ont $464,325, Canadian Equestrian Federation Vanier Ont $447,800, Canadian Federation of Amateur Baseball Vanier Ont $243,612, Canadian Federation of Sports Organizations-Disabled Vanier Ont $112,068, Canadian Fencing Assoc Vanier Ont $258,452, Canadian Field Hockey Assoc Vancouver BC $292,775, Canadian Figure Skating Assoc Vanier Ont $659,221, Canadian Five Pin Bowlers Assoc Ottawa Ont $64,850, Canadian Gymnastics Federation Vanier Ont $752,417, Canadian Interuniversity Athletic Union Vanier Ont $1,064,129, Canadian Lacrosse Assoc Vanier Ont $188,885, Canadian Ladies Curling Assoc Vanier Ont $71,597, Canadian Ladies Golf Assoc Vanier Ont $107,515, Canadian Modern Gymnastics Federation Vanier Ont $191,745, Canadian Olympics Assoc Montréal Qué $1,306,989, Canadian Orienteering Federation Vanier Ont $130,404, Canadian Physiotherapy Assoc Saskatoon Sask $51,563, Canadian Racquetball Assoc Vanier Ont $130,242, Canadian Rugby Union Vanier Ont $254,638, Canadian Ski Assoc Vanier Ont $2,668,712, Canadian Soccer Assoc Vanier Ont $747,795, Canadian Sport Parachuting Assoc Vanier Ont $193,488, Canadian Squash Racquets Assoc Vanier Ont $196,519, Canadian Table Tennis Assoc Vanier Ont $313,774, Canadian Team Handball Federation Vanier Ont $134,269, Canadian Tennis Assoc Vanier Ont $338,905, Canadian Tenpin Federation Nepean Ont $77,180, Canadian Track and Field Assoc Vanier Ont $1,363,363, Canadian Volleyball Assoc Vanier Ont $639,805, Canadian Water Polo Assoc Vanier Ont $336,193, Canadian Water Ski Assoc Vanier Ont $182,860, Canadian Weightlifting Federation Vanier Ont $242,642, Canadian Wheelchair Sports Assoc Vanier Ont $134,520, Canadian Women's Field Hockey Assoc Vanier Ont $413,115, Canadian Yachting Assoc Vanier Ont $553,190, Coaching Assoc of Canada Vanier Ont $2,512,079, Curl Canada Vanier Ont $93,715, Federation of Canadian Archers Vanier Ont $186,685, Federation of Silent Sports of Canada Edmonton Alta $58,447, Hockey Canada Vanier Ont $457,500, Judo Canada Vanier Ont $371,640, Lawn Bowls Canada Vanier Ont $82,381, National Karate Assoc Toronto Ont $64,269, N S R C (Technical Translation) Vanier Ont $50,000, N S R C (Women's Program) Vanier Ont $100,262, Ringette Canada Vanier Ont $160,352, Royal Canadian Golf Assoc Oakville Ont $55,603, Shooting Federation of Canada Vanier Ont $488,641, Sports Federation of Canada Ottawa Ont $84,450, Sport Medicine Council of Canada Vanier Ont $352,848.

Contribution to the National Sport and Recreation Centre Inc towards the costs of services provided to resident and non-resident organizations $4,125,000— National Sport and Recreation Centre Inc Vanier Ont $4,125,000.

Contributions towards the academic, living and training expenses of outstanding amateur athletes $3,661,769— Canadian Amateur Swimming Assoc Vanier Ont $145,607.

Payments, in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada $5,241,326— Arctic Winter Games Assoc Yellowknife NWT $250,000, FISU Games 1983 Edmonton Alta $2,100,000, Jeux Canada Summer Games 1985 Saint John NB $2,796,284, Canadian Ski Assoc Vanier Ont $50,000.

Contributions to organizations for the summer employment of and summer activities for students $8,145

Contributions to organizations for the New Employment Expansion and Development (NEED) program $65,306— Universiade '83 Edmonton Alta $65,306.

Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians $6,352,779— Assoc of Kinsmen Clubs Cambridge Ont $50,000, Canada Fitness Survey Ottawa Ont $543,200, Canadian Amateur Football Assoc Vanier Ont $50,293, Canadian Amateur Swimming Assoc Vanier Ont $150,035, Canadian Assoc for Health Physical Education and Recreation Vanier Ont $355,876, Canadian Assoc of Disabled Skiing Kimberley BC $61,923, Canadian Badminton Assoc Vanier Ont $58,632, Canadian Blind Sports Assoc Vanier Ont $62,255,

NATIONAL HEALTH AND WELFARE—*Concluded*

Canadian Camping Assoc Toronto Ont $62,739, Canadian Cycling Assoc Vanier Ont $131,776, Canadian Federation of Sport Organizations-Disabled Vanier Ont $66,147, Canadian Fencing Assoc Vanier Ont $83,130, Canadian Hostelling Assoc Vanier Ont $90,179, Canadian Institute of Child Health Ottawa Ont $64,150, Canadian Intramural Recreation Assoc Burnaby BC $210,940, Canadian Parks/Recreation Assoc Vanier Ont $495,950, Canadian Public Health Assoc Ottawa Ont $157,589, Canadian Recreational Canoeing Assoc Hyde Park Ont $96,714, Canadian Red Cross Society Toronto Ont $71,047, Canadian Ski Assoc Vanier Ont $99,887, Canadian Ski Council Toronto Ont $142,662, Canadian Ski Patrol System Ottawa Ont $88,363, Canadian Special Olympics Inc Toronto Ont $62,000, Canadian Track and Field Assoc Vanier Ont $96,112, Canadian Yachting Assoc Vanier Ont $63,186, Girl Guides of Canada Toronto Ont $65,741, National Council of YMCA's of Canada Toronto Ont $179,352, Oldtimers Hockey Assoc Vanier Ont $65,900, Participaction Special Projects Toronto Ont $756,113, Royal Life Saving Society of Canada Toronto Ont $81,475, The Duke of Edinburgh's Award in Canada Richmond Hill Ont $73,160, TV/Ontario Educational Communications Authority Toronto Ont $75,000, YWCA of Canada Toronto Ont $116,906.

Contribution to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population $795,000— PARTICIP action Inc Toronto Ont $795,000.

XV OLYMPIC WINTER GAMES PROGRAM $26,200,000

Payment towards operating and capital expenses to enable the Government of Canada to meet its objectives for the planning and staging of the XV Olympic Winter Games to be held in Calgary in 1988 $26,200,000— University of Calgary Calgary Alta $1,000,000, XV Olympic Winter Games Organizing Committee Calgary Alta $25,200,000.

Medical Research Council $137,312,986

Grants and Scholarships to promote and support research and research training in the health science complexes of Canadian universities and in other faculties when the proposed research is relevant to human health $137,312,986— Universities: Alberta Edmonton Alta $5,881,722, British Columbia Vancouver BC $11,082,901, Calgary Calgary Alta $4,132,867, Carleton Ottawa Ont $202,277, Concordia Montreal Que $208,590, Dalhousie Halifax NS $4,767,124, Guelph Guelph Ont $602,325, Institut Armand Frappier Laval des Rapides Que $236,009, Laval Ste Foy Que $4,430,468, Manitoba Winnipeg Man $7,045,831, McGill Montreal Que $21,015,737, McMaster Hamilton Ont $6,577,636, Memorial St John's Nfld $1,876,604, Montreal Montreal Que $13,160,315, Ottawa Ottawa Ont 2,943,018, Queen's Kingston Ont $5,430,607, Saskatchewan Saskatoon Sask $3,751,450, Sherbrooke Sherbrooke Que $4,241,669, Toronto Toronto Ont $25,834,114, Western Ontario London Ont $8,465,893, Victoria Victoria BC $126,204, Waterloo Waterloo Ont $253,531; *Fellowships Place of Tenure Outside Canada*— Direct awards to highly qualified individuals with MD, DDS, DVM, or PhD degree who wish to take full time research training in the health sciences—Henry Robert R University of Colorado Denver Colo $53,904, Zinqq Hans H Harvard University Boston Mass $50,600; Grants to National Organizations—Canadian Council on Animal Care Ottawa Ont $224,890.

NATIONAL REVENUE $45,199

Taxation $45,199

Inter-American Centre of Tax Administrators, Panama 9A Panama $36,355

Commonwealth Association of Tax Administrators, London, England $8,844

PARLIAMENT $1,742,360

The Senate $740,710

Members of the Senate—Pensions to retired Senators $312,582

Canadian Branch of the Commonwealth Parliamentary Association $8[illegible]

Canadia[illegible], Inter-Parliamentary Union $64,878

Canadian North Atlantic Treaty Organization Parliamentary Association $80,914

Canadian Section of "l'Association internationale des parlementaires de langue française" $51,200

Canadian Section of the Canada-United States Inter-Parliamentary Group $38,337

Canada-Europe Parliamentary Association $18,228

Canada-France Inter-Parliamentary Association $17,498

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other Legislatures $68,829

House of Commons $1,001,650

Grants to Parliamentary and Procedural Associations $764,408— Canada-Europe Parliamentary Association Ottawa Ont $54,272, Canadian Branch Commonwealth Parliamentary Association Ottawa Ont $232,095, Canadian Group Inter-Parliamentary Union Ottawa Ont $118,162, Canadian NATO Parliamentary Association Ottawa Ont $167,887, Canadian Section of "l'Association internationale des parlementaires de langue française" Ottawa Ont $106,234.

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other Legislatures $237,242

PRIVY COUNCIL $5,810,978

Department $5,662,191

PRIVY COUNCIL OFFICE PROGRAM $128,882

Grant to the Institute of Intergovernmental Affairs Queen's University Kingston Ont $65,000

Grant to the Centre for Legislative Exchange $40,000

Contribution for Studies in Canadian Public Administration $23,882

SPECIAL PROGRAM $5,533,309

Contributions to the provinces of Prince Edward Island, Manitoba and British Columbia amounting to $1,340,291, $2,646,740 and $1,500,000 respectively for assistance in meeting costs relating to natural disasters from 1979 to 1982 $5,487,031

PRIVY COUNCIL—*Concluded*

Contribution to the Northwest Territories for assistance in meeting costs relating to a natural disaster in 1982 amounting to $46,278

Chief Electoral Officer $148,787

Reimbursement of candidates election deposits $148,787

PUBLIC WORKS $248,802,817

Department $248,802,817

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM $118,284

Grants to the Canadian Joint Fire Prevention Publicity Committee $10,000

Grants to Canadian Association of Fire Chiefs $25,000

Grants to the Canadian Standards Association $12,000

Contribution to the Construction Management Development Institute $45,784

Contribution to the North American Infrared Thermographic Association $25,500

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND $45,638

Marine Remedial Works $45,638

ACCOMMODATION PROGRAM $35

MARINE PROGRAM $180,001

Dry Dock Subsidy to Canadian Vickers Ltd Montreal Que $180,001

TRANSPORTATION AND OTHER ENGINEERING PROGRAM $391

LAND MANAGEMENT AND DEVELOPMENT PROGRAM $17,391,489

Contribution to provincial agencies and to persons for development initiatives undertaken under the General Development Agreement and Subsidiary Agreement for the purpose of economic and socioeconomic adjustment $17,202,520— Contribution for development of infrastructure Sault Ste Marie Ont $7,108,179; Contribution for the improvement of Montreal Treatment Plant Montreal Que $1,100,400; Minister of Finance Province of New Brunswick Fredericton NB $7,739,754, New Brunswick Community Improvement Corporation Fredericton NB $825,000, Province of Nova Scotia Halifax NS $429,187.

Summer Youth Employment Program $188,969— Harbourfront Corp Toronto Ont $188,969.

MUNICIPAL GRANTS PROGRAM $231,066,979

Grants to municipalities $231,066,979— Central Labrador School Tax Authority Nfld $387,000, Gander Town Nfld $450,000 Happy Valley-Goose Bay Nfld $950,000, St John's City Nfld $1,200,000, St John's School Tax Authority Nfld $525,000, Amherst Town NS $182,063, Annapolis County NS $315,000, Bedford Town NS $441,453, Cape Breton County NS $1,300,000, Colchester County NS $111,399, Dartmouth City NS $4,233,875, Glace Bay Town NS $70,831, Halifax City NS $7,872,639, Halifax County NS $1,325,000, Inverness County NS $60,600, Kentville Town NS $280,453, Kings County NS $1,550,000, Province of Nova Scotia Halifax NS $429,188, Springhill Town NS $779,610, Sydney City NS $345,022, Truro Town NS $65,892, Victoria County NS $113,694, Yarmouth Town NS $145,000, Province of Prince Edward Island Charlottetown PEI $4,425,000, Province of New Brunswick Saint John NB $8,000,000, Aylmer Town Que $127,300, Blainville Town Que $195,000, Chambly Town Que $87,900, Chibougamau Town Que $115,000, Cote-St-Luc City Que $56,165, Cowansville Town Que $576,000, Dorval City Que $2,751,259, Farnham Town Que $56,000, Gaspé Town Que $135,493, Gatineau Town Que $174,800, Greater Hull Protestant School Board Que $70,000, Hull Town Que $4,543,000 Jonquiere Town Que $323,616, Kirkland Town Que $57,609, La Baie Town Que $790,000, La Salle City Que $265,277, Les Ecores School Board Que $76,000, Levis Town Que $51,547, Longueuil Town Que $174,735, Mirabel Town Que $696,581, Moisie Municipality without name Que $66,491, Mont-Joli Town Que $63,902, Montreal Town Que $7,150,000, Oka Parish Que $63,000, Outaouais-Hull School Board Que $547,895, Pointe Claire Town Que $100,304, Quebec Town Que $2,482,000, Rouyn City Que $227,551, St Gabriel de Voluntien Town Que $200,000, St Jean-sur-Richelieu Town Que $3,800,000, St Jerome Town Que $200,000, St Laurent Town Que $1,358,013, Ste Anne de Bellevue Town Que $731,521, Ste Anne des Plaines Town Que $281,785, Ste Madeleine-de-Rigaud Parish Que $73,627, Senneterre Town Que $90,000, Sept-Iles Town Que $121,000, Shannon Town Que $200,000, Shawinigan City Que $87,000, Shawinigan South Town Que $283,752, Sherbrooke Town Que $123,721, Sorel Town Que $70,293, Trois-Rivieres Town Que $94,480, Val-Belair Town Que $86,520, Val Maurice School Board Que $73,600, Westmount City Que $207,000, Amherstburgh Town Ont $107,681, Barrie City Ont $100,820, Belleville City Ont $168,000, Brantford City Ont $173,230, Brighton Town Ont $298,293, Brockville City Ont $66,269, Burlington City Ont $443,851, Cambridge City Ont $67,253, Chatham City Ont $104,536, Colchester South Township Ont $139,854, Cornwall City Ont $1,689,527, Ernestown Township Ont $406,007, Essa Township Ont $420,000, Etobicoke Borough Ont $176,391, Gloucester City Ont $1,900,000, Guelph City Ont $128,305, Hamilton City Ont $704,029, Kenora Town Ont $106,293, Kingston City Ont $811,547, Kingston Township Ont $464,689, Kitchener City Ont $331,466, Lincoln Town Beansville Ont $114,199, London City Ont $2,172,044, Markham Town Ont $146,806, Mersea Township Ont $51,000, Mississauga City Ont $5,996,634, Nepean City Ont $2,134,726, Niagara Falls City Ont $53,449, Niagara-on-the-Lake Town Virgil Ont $109,089, Norfolk Township Ont $92,234, North Bay City Ont $823,000, North York City Ont $5,707,045, Oakville Town Ont $105,000, Oshawa City Ont $164,474, Ottawa City Ont $50,928,655, Ottawa-Carleton Regional Municipality Ont $535,794, Owen Sound City Ont $82,000, Pembrooke City Ont $62,131, Petawawa Village Ont $69,701, Petawawa Township Ont $373,129, Peterborough City Ont $298,616, Pickering Town Ont $638,150, Pittsburgh Township Kingston Ont $1,733,467, Prescott Town Ont $73,858, Rolph Buchanan Wylie McKay Township Ont $118,148, St Catharines City Ont $175,000, St Thomas City Ont $54,646, St Vincent Township Ont $97,336, Sandwich South Township Ont $110,000, Sarnia City Ont $178,000, Sault Ste Marie City Ont $630,000, Scarborough City Ont $443,973, Sidney Township Belleville Ont $341,872, Sioux Lookout Town Ont $68,000, Stratford City Ont $64,584, Sudbury City Ont $1,133,521, Thunder Bay City Ont $525,000, Timmins City Ont $110,000, Toronto City Ont $7,000,000, Tosorontio Township Ont $77,000, Uxbridge Township Uxbridge Ont $86,314, Valley East Town Ont $151,665, Vanier City Ont $113,965, Welland City Ont $375,000, West Carleton Township Ont $135,529, West Nissouri Township Ont $67,518, Windsor City Ont $690,717, York City Ont $105,028, Brandon City Man $219,378, Cornwallis Rural Municipality Man $303,969, Dauphin Town Man $77,315, North Cypress Rural Municipality Man $206,537, Portage la Prairie City Man $51,817, Portage la Prairie

PUBLIC WORKS—*Concluded*

Rural Municipality Man $256,065, Rockwood Rural Municipality Man $464,771, St Andrews Rural Municipality Man $114,852, Winnipeg City Man $10,214,045, Dundurn Rural Municipality Sask $110,738, Fort Qu'Appelle Town Sask $59,200, Moose Jaw City Sask $165,309, Moose Jaw No 161 Rural Municipality Sask $50,000, North Battleford City Sask $61,500, Orkney Rural Municipality Sask $83,955, Prince Albert City Sask $150,000, Prince Albert No 461 Rural Municipality Sask $286,660, Regina City Sask $1,548,000, Reno No 51 Rural Municipality Sask $100,712, Saskatoon City Sask $1,100,000, Swift Current City Sask $65,106, Swift Current No 137 Rural Municipality Sask $124,000, Val Marie No 17 Rural Municipality Sask $81,000, Yorkton City Sask $80,582, Banff School District No 102 Alta $500,000, Bonnyville No 87 Municipal District Alta $1,425,000, Calgary City Alta $6,150,000, Drumheller City Alta $462,816, Edmonton City Alta $3,481,045, Grand Prairie No 1 County Alta $90,000, Lake Louise School District No 1063 Alta $280,000, Jasper School District No 3063 Alta $783,280, Leduc No 25 County Alta $67,000, Lethbridge City Alta $129,167, Lethbridge No 26 County Alta $52,800, Red Deer City Alta $500,000, Red Deer No 23 County Alta $429,836, Sturgeon No 90 County Alta $877,498, Burnaby District BC $112,089, Campbell River District BC $72,000, Chilliwick District BC $1,045,053, Delta District BC $160,000, Esquimalt Township BC $2,070,715, Kelowna City BC $88,342, Kent District BC $171,914, Langley Township BC $150,000, Massett Village BC $108,594, Matsqui District BC $400,000, Mission District BC $285,000, Nanaimo City BC $505,533, Nelson City BC $694,736, New Westminster City BC $694,736, North Saanich District BC $1,141,806, Penticton City BC $604,440, Port Hardy District BC $50,000, Port McNeil Village BC $58,820, Prince George City BC $347,375, Prince Rupert City BC $362,425, Province of British Columbia Victoria BC $2,400,000, Quesnel City BC $68,376, Richmond Township BC $4,500,000, Saanich District BC $375,000, Smithers Town BC $52,000, Surrey District BC $617,347, Vancouver City BC $2,700,000, Vernon City BC $296,962, Victoria City BC $900,000, West Vancouver District BC $137,000, Dawson City YT $65,000, Government of Yukon Territory Dawson YT $250,000, Whitehorse YT $640,000, Fort Smith Town NWT $401,285, Frobisher Bay Village NWT $95,000, Government of Northwest Territories Yellowknife NWT $232,114, Inuvik Town NWT $400,000, Yellowknife City NWT $600,000.

REGIONAL INDUSTRIAL EXPANSION $822,612,046

Department $822,572,046

INDUSTRY, TRADE AND COMMERCE—TRADE-INDUSTRIAL PROGRAM $467,558,693

Canadian food industry scholarship fund to assist the up-grading of technological capability in the food industry of $15,000

Grants, scholarships, bursaries and awards to promote industrial design $170,980

Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada $236,000

Grants under the Management Excellence in Small Business Program $350,114

Grant to the Tex-Scope Foundation of CEGEP Bourgchemin of St Hyacinthe to assist students specializing in textile management and technology courses $15,000

Grant to the Wentworth Foundation of the Mohawk College of Applied Arts and Technology of Hamilton to assist students specializing in textile management and technology courses $15,000

Small Business Investment Grant Program $4,019,039

Contributions to promote the establishment, improvement, growth, efficiency or international competitiveness of manufacturing, processing and service industries in Canada, including contributions under the Enterprise Development Program as well as contribtions to the manufacturing processing and service industries in Canada to assist them in financial restructuring and adjustment projects $166,412,082— Contributions under the Canadian Industrial Renewal Board for firms engaged in the textile and clothing industries $36,984,533—Ambertex Inc et Bermatex Inc Toronto Ont $187,005, Amour Hosiery Manufacturing Inc Montreal Que $126,007, Amsel and Amsel 1962 Inc Montreal Que $157,281, Ani-Mat Inc Sherbrooke Que $111,000, Atelier d'Usinage Meloche Valleyfield Que $52,619, Bastien Brothers Inc St Émile Que $122,481, Beton Magog Inc Magog Que $73,054, Blondo Inc Loretteville Que $93,217, Boutique Tricot Inc Montreal Que $117,455, Cambridge Towell Corp Cambridge Ont $336,994, Canada Cordage Inc Kitchener Ont $68,311, Canadian Buttons Ltd Montreal Que $114,263, Canadian Footwear Exporters Inc Toronto Ont $64,644, Celanese Canada Ltd Milhaven Ont $707,918, Combustion Eng-Superheater Ltd Ottawa Ont $55,120, Compagnie Norton Cap de la Madeleine Que $295,200, Confection Drolet Inc Lac Drolet Que $60,055, Confections Vetibec Inc Daveluyville Que $56,429, Cookshiretex Inc Cookshire Que $228,494, Coronet Carpets Ltd Farnham Que $132,564, Courtaulds Canada Inc Cornwall Ont $1,919,699, Creation Daisy Fresh Inc Que $67,812, DPM Thibault Inc Ste Anne de la Perade Que $332,813, Dales Inc Southern Woolen Mills Canada Ltd Montreal Que $325,383, Dek King Ltd Cornwall Ont $82,250, Distributions Thona Inc Magog Que $110,500, Dominion Tanners Toronto Ont $521,801, Dominion Textile Ltd St Timothée Que $8,615,457, Dorothea Knitting Mills Ltd Toronto Ont $56,850, Dynamic Closures Ltd Cornwall Ont $300,000, Forano Inc Plessisville Que $273,349, Foresbec Inc Drummondville Que $64,063, Fromages Princesse Plessisville Que $150,000, Glendale Spinning Mills Ltd Hamilton Ont $275,019, H Fontaine Ltee Magog Que $91,529, Harding Carpets Ltd Collingwood Ont $60,030, Hartford Fibres Ltd Kingston Ont $83,231, Harvey Woods Ltd Woodstock Ont $421,249, I Hignell and Associates Vancouver BC $87,592, Imperial Converters Co Ltd Montreal Que $118,700, Imperial Feather Corp Ltd Toronto Ont $201,630, John Flynn and Sons Inc Kitchener Ont $1,175,825, Karnuk Marble Industries Inc Concord Ont $228,295, Katescorp Inc Montreal Que $128,210, Kendall Canada Toronto Ont $768,780, Keystone Industries 1970 Ltd Thetford Mines Que $258,226, Kiddo Childrens Wear Ltd Montreal Que $106,216, La Société de fabrication des vieilles forges Inc Trois Rivieres Que $132,661, Le Carbure Shawinigan Inc Shawinigan Que $1,042,314, Les Ateliers d'usinage Robitaille Inc Shawinigan Que $94,622, Les Bateaux Doral Ltee Grand-Mere Que $66,900, Les Bobines St Laurent Ltee St-Louis de France Que $50,772, Les Cartonniers St Francis Ltd Drummondville Que $469,766, Les Engrenages Sherbrooke Inc Sherbrooke Que $83,051, Les Fabricants d'acier inoxydable Fabricon Ltee Sherbrooke Que $66,634, Les Industries Splend'Or Ltee Montreal Que $66,581, Le Meubles Princeville Inc Princeville Que $243,525, Les Produits Ficomat Inc Magog Que $102,575, Les Tricots Duval & Raymond Ltee Princeville Que $55,371, Les Tricots Harris Inc Montreal Que $95,962, Manufacture de nylon Doris Ltee Montreal Que $484,664, Manufacture Kute Knit Inc Montreal Que $221,197, Marbrooke Corp Montreal Que $76,105, Marimac Inc Cornwall Ont $72,949, Ville St-Laurent Que $89,925, Marjorie Hamilton Ltd Vancouver BC $141,726, Matador Converters Co Ltd Montreal Que $158,075, Merit Clothing Co Ltd St Leonard Que $82,950, Mobilier Vic Line Inc Victoriaville Que $67,550, Mustang Industries Inc Richmond BC $59,753, Peerless Carpet Corp

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Montreal Que $661,673, Phantom Industries Inc Toronto Ont $664,096, Progressive Products Ltd St Louis de Terrebonne Que $62,500, Restau Meubles Inc Princeville Que $56,270, Serico Decal Inc St Nicephore Que $54,713, Société du Port de Valleyfield Valleyfield Que $421,474, Soprema Etancheite Inc Drummondville Que $568,172, Spalco Metals Cornwall Ont $75,305, Sport Maska Inc Cap de la Madeleine Que $84,394, Strudex Fibres Ltd Waterloo Ont $717,868, Tan Jay International Ltd Winnipeg Man $488,670, Taran Furs Mtl Inc Montreal Que $465,337, The Liberty Wool Stock Co Ltd Montreal Que $113,875, Tie Communication Canada Ltd Markham Ont $1,602,911, Travenol Canada Inc Mississauga Ont $289,161, Val-Metal Drummondville Que $70,645, Vogue Brassiere Corp Willowdale Ont $67,351, Wabasso Ltd Montreal Que $1,704,736, Wescott Fashions Ltd Winnipeg Man $656,348, Zephyr Knitting Mills Ltd Montreal Que $87,058, 120937 Canada Inc Princeville Que $63,000, 124637 Canada Inc Princeville Que $236,250; Contributions to the support for Technology Enhanced Productivity $12,411,537—Alberta Distillers Ltd Calgary Alta $75,000, Diamond Ready Mix Concrete Steinbach Man $55,450, Diffracto Ltd Windsor Ont $919,157, G&B Automated Equip Ltd Downsview Ont $90,000, Gemtex Co Ltd Concord Ont $55,300, Glenayre Electronics Ltd North Vancouver BC $394,951, Hunter Enterprises Orillia Ltd Orillia Ont $78,588, Les Traitements de Métaux HP 1981 Inc Montreal Que $64,800, Manrex Ltd Winnipeg Man $69,139, Massey Ferguson Ltd Mississauga Ont $51,711, Micro Tool & Machine Ltd Winnipeg Man $63,180, Mitel Corp Ltd Kanata Ont $2,815,150, Mitsubishi Electronics Industry Toronto Ont $2,755,810, Nabu Manufacturing Corp Ottawa Ont $2,249,375, Sentrol Systems Ltd Downsview Ont $1,100,120; Contribution to Petromont and Company Ltd Montreal Quebec $15,000,000; Contribution to Cheticamp Fishermen's Co-operative Society Ltd $183,780—Cheticamp Grand Etang Fishermen's Co-op Society Cheticamp NS $183,780; Contributions under the Federal Southeast New Brunswick Development Strategy $70,977; Contribution toward the electrification of British Columbia Railway's Tumbler Ridge Branch Line $500,000—BC Railway Vancouver BC $500,000; Contribution to the Telidon Program $171,898—Norpak Ltd Pakenham Ont $171,898; Contributions under the Product Development Management Program $488,335—BC Research Council Vancouver BC $136,490, Centre de recherche industrielle du Quebec Ste Foy Que $102,580, Province of Ontario Toronto Ont $153,745, Saskatchewan Research Council Saskatoon Sask $57,508; Contribution to the Industry and Labour Adjustment Program $49,533,315—A G Simpson Co Ltd Scarborough Ont $385,208, Active Overhead Door Inc Brantford Ont $63,409, Advanced Business Computer Systems Windsor Ont $53,111, Amcan Castings Ltd Hamilton Ont $728,971, Anchor Machine & Man Ltd Windsor Ont $68,305, Ava Medical Products of Canada Windsor Ont $917,901, Beckers Lay Tech Inc Kitchener Ont $794,813, Bemco Inc Chatham Ont $173,340, Brantford Glass Inc Brantford Ont $52,000, Brunner Manufacturing & Sales Scarborough Ont $301,500, Canadian Filter Manufacturing Rexdale Ont $66,797, Canadian Metalic Brake Ltd Concord Ont $142,200, Canadian Threadall Ltd Waterloo Ont $108,193, Canparts Automotive Int'l Ltd Cambridge Ont $128,925, Ceramicus/Windsor Canada Ltd Windsor Ont $5,358,040, Conestoga Wood Prod Ltd Waterloo Ont $84,578, Continental Heel Ltd Waterloo Ont $81,000, Continental-Arvid Enterprises Inc Windsor Ont $172,700, Court Valve Co Beamsville Ont $381,464, Cyma Sutomotive Inc Montreal Nord Que $51,804, Dafoe & Dafoe Inc Brantford Ont $472,749, Davidson Rubber Co Ltd Port Hope Ont $709,271, Dennis Mold Design Ltd Windsor Ont $179,413, Diffracto Ltd Windsor Ont $75,997, Eagle Precision Tool Ltd Brantford Ont $101,895, Elan Tool & Die Ltd Chatham Ont $720,000, Firestone Canada Inc Hamilton Ont $8,927,700, Galt British Forge Co Cambridge Ont $1,749,709, Galtaco Inc Brantford Ont $129,634, Genesta Manufacturing Ltd Guelph Ont $118,112, Hamilton Wire Products Ltd Hamilton Ont $78,125, Holiday Juice Ltd Windsor Ont $200,081, Huron Steel Prod Ltd Windsor Ont $581,410, Ideal Venders Inc Thornhill Ont $180,000, Impact Tool & Manufacturing Ltd Brantford Ont $164,500, Imperial Mold Inc Windsor Ont $129,533, Irco Industries Inc Brantford Ont $80,484, Jacmorr Manufacturing Ltd Kitchener Ont $146,401, Jaloy Manufacturing Co (Canada) Windsor Ont $139,500, Kadet Engineering Ltd Mississauga Ont $449,974, Kaumagraph Ltd Paris Ont $76,403, Kendan Manufacturing Ltd Mississauga Ont $397,565, Leecraft Industries Ltd Scarborough Ont $93,432, Les Editions Marquis Ltee Montmagny Que $84,300, Les Industries Amisco Ltee L'Islet Que $70,500, Linamar Machine Ltd Ariss Ont $1,541,469, Linread Canada Ltd Guelph Ont $78,320, Marine Industries Ltd Sorel Que $207,781, Martin Fabricators Ltd Sydney NS $67,276, National Rubber Co Ltd Toronto Ont $72,737, National Sea Products Ltd Halifax NS $63,863, Nestle Enterprises Ltd Don Mills Ont $359,306, Noma Canada Inc Windsor Ont $109,823, North American Plastics Co Ltd Wallaceburg Ont $631,841, Ohma Systems Inc Windsor Ont $128,024, Ontario Cabinet Makers (Windsor) Ltd Windsor Ont $73,502, Pebra Inc Toronto Ont $826,816, Petro-Chem Plastics Inc Windsor Ont $125,298, Piller Sausages & Delicatessen Waterloo Ont $473,170, Polycell Industries Inc Toronto Ont $92,582, Prestressed Systems Windsor Windsor Ont $130,068, Protein Foods Group Inc Hamilton Ont $245,934, R Reininger & Sons Ltd Newmarket Ont $280,100, Rim Trim Inc Toronto Ont $297,158, Rockwell Int'l of Canada Ltd Toronto Ont $1,459,254, Ruco Equipment & Manufacturing Waterloo Ont $234,000, Screen Print Display Advertising Ltd Brantford Ont $54,732, Selco Incorporated Toronto Ont $55,696, Shefa Filter MFG Co Ltd Outremont Que $58,858, Siefker Automotive & Machine Essex Ont $55,904, Simnar Inc Windsor Ont $112,883, Steelamatic Ltd Windsor Ont $115,000, Storm Seal Ltd Brantford Ont $79,800, Sumner Press Windsor Ont $51,200, Superior Performance Products Newmarket Ont $303,770, Susan Shoe Industries Ltd Hamilton Ont $452,378, Sydney Engineering Dry Dock Co Sydney NS $82,329, Techform Products Ltd Penetanguishene Ont $333,393, Technitread Canada Inc Stoney Creek Ont $197,100, The Engineered Products Co Waterloo Ont $3,337,138, Tommy's Meat Products Ltd Mississauga Ont $180,000, Tridon Ltee Burlington Ont $62,080, Unilite Industries Ltd Toronto Ont $52,355, United Sheet Metal Ont Kitchener Ont $165,150, Unitron Industries Ltd Kitchener Ont $273,960, Vacform Plastics Ltd Brampton Ont $540,000, WC Wood Co Guelph Ont $670,645, WCI Manufacturing Ltd Rexdale Ont $258,926, Webster MFG London Ltd London Ont $486,093, West Custom Finishing Ltd Waterloo Ont $72,102, Westcan Electrical MFG Inc $65,228, Windsor Textiles Ltd Windsor Ont $65,993, Woodbridge Foam Corp Windsor Ont $1,407,619, Zalev Brothers Ltd Windsor Ont $12,944, Waterloo Ont $53,022, 380668 Ontario Ltd Scarborough Ont $255,272, 397571 Ontario Ltd London Ont $71,017, 450500 Ontario Ltd Oldcastle Ont $273,988, 496986 Ontario Ltd Windsor Ont $3,547,098, 5415555 Ontario Ltd Kitchener Ont $358,151; Contributions to the Federal Development Strategy for Prince Edward Island $482,107—Island Metal Fabricators Ltd Charlottetown PEI $51,071; Contributions under the Enterprise Development Program $50,585,600—Acadian Seaplants Ltd Dartmouth NS $65,494, Aes Data Ltd Mississauga Ont $149,333, Alberta Tractor Parts Edmonton Alta $109,668, Alkaril Chemicals Ltd Mississauga Ont $114,338, Alloy Casting Industries Ltd New Hamburg Ont $84,650, Amber Electro Design Inc Montreal Que $152,550, Ampersand Data Graphics Inc Montreal Que $164,222, Angelstone Ltd Cambridge Ont $317,738, Apex Bio Resources Ltd Duncan BC $283,826, Aptec Engineering Ltd Downsview Ont $80,049, Arpeco Engineering Ltd Mississauga Ont $162,540, BG Checo International Ltd Montreal Que $17,770, Ville d'Anjou Que $148,613, Bailey and Rose Ltd Ottawa Ont $506,082, Base 10 of Canada Winnipeg Man $95,909, Bearspaw Logging Services Calgary Alta

REGIONAL INDUSTRIAL EXPANSION—*Continued*

$193,713, Bert Pyke Ltd Oshawa Ont $98,235, Blackhawk Industries Inc Regina Sask $53,774, Blue Mountain Pottery Collingwood Ont $124,851, Bombardier Inc Montreal Que $4,669,167, Bomem Inc Ville Vanier Que $62,766, Bourgault Industries Ltd St Brieux Sask $69,821, Bristol Machine Works Ltd Sudbury Ont $105,288, Brouwer Turf Equipment Ltd Keswick Ont $55,259, Cae Montupet Diecast Ltd St Catharines Ont $211,803, Camions Pierre Thibault Inc Pierreville Que $178,597, Canadian Bird Equipment Ltd Hamilton Ont $56,451, Canadian Fram Ltd Chatham Ont $178,259, Canadian Oilfield Stimulation Services Ltd Innisfail Alta $64,582, Capilano Plastics Co Ltd New Westminster BC $52,217, Ceramacor Inc Pte Claire Que $82,037, Cetec Engineering Co Inc Burnaby BC $106,876, Charlottetown Metal Prod Ltd Charlottetown PEI $98,767, Chateau des charmes Wines Ltd St David's Ont $51,092, Chips Micro Computer Products Montreal Que $125,892, Clevemont Industries Ltd Ville d'Anjou Que $93,573, Commutron Ltd Scarborough Ont $50,162, Comshare Ltd Rexdale Ont $106,777, Comterm Ltd Pointe Claire Que $928,145, Connors Brothers Ltd Black's Harbour NB $75,488, Control Data Canada Ltd Mississauga Ont $2,255,069, Contronic Controls Ltd Mississauga Ont $181,762, Cooper Canada Ltd Toronto Ont $67,425, Crown Pump Ltd Stoney Creek Ont $68,825, Cybershare Management Ltd Winnipeg Man $73,155, D&S Resource Engineering Ltd Calgary Alta $58,456, D Martens Mfg Co Ltd Winnipeg Man $79,155, Dantec Electronics Ltd Waterloo Ont $88,147, Datagram Inc Boucherville Que $127,692, Decor Doors Mfg Ltd Kelowna BC $124,299, Develcon Electronics Ltd Saskatoon Sask $636,207, Diachem Industries Ltd Richmond BC $84,399, Diagnostic Chemicals Ltd Charlottetown PEI $106,816, Discovery Canada Merchandisers Winnipeg Man $52,930, Dorwin Industries Ltd Winnipeg Man $54,296, Dynapro Systems Inc Vancouver BC $90,000, Efamol Research Inc Kentville NS $50,269, Egide Jean Inc Rimouski Que $157,318, Elastometal Ltd Burlington Ont $57,148, Elcorsy Inc Ville St Laurent Que $157,117, Electrohome Ltd Kitchener Ont $804,214, Electromec Division of Maritime Inc Ancienne Lorette Que $77,490, Entreprise BLH Inc Jonquiere Que $153,428, Environcon Ltd Vancouver BC $416,187, Epsilon Data Systems Ltd Ottawa Ont $51,351, Equipement de Transport Industriel Ville Vanier Que $75,369, Exeltor Inc Bedford Que $54,898, Farinon Canada Ltd Dorval Que $429,371, Favor Science de Logiciels Montreal Que $135,000, Fitzwright & Sine Mfg Co Surrey BC $55,792, Fleetline Industries Ltd Winnipeg Man $96,541, Futur Byte Inc Montreal Que $125,613, Futurtex Communications Inc Montreal Que $86,522, GB Master Flo Valve Corp Ltd Edmonton Alta $140,328, Geac Computer Corp Ltd Markham Ont $305,640, Gen Teck Inc Ste Foy Que $73,610, Geophysical Microcomputer Applications Ltd Calgary Alta $101,956, Gerard Collin Inc Montmagny Que $84,491, Golden Town Apple Products Ltd Clarsburg Ont $63,828, Harco Electronics Winnipeg Man $223,568, Hill Machinery Sales Corp Shelburne Ont $51,578, Husky Injection Molding Syst Bolton Ont $434,737, Icam Technologies Corp Pointe Claire St Laurent Que $95,041, Imapro Inc Charlottetown PEI $140,222, Industrial Computer Systems St Laurent Que $136,467, Ingersoll-Rand Canada Inc Cambridge Ont $594,150, Institut Teccart Inc Montreal Que $107,674, International Diathermics Research Winnipeg Man $83,928, Invotek Instruments Inc Scarborough Ont $134,303, Island Resources Ltd Charlottetown PEI $71,085, Isofab Inc Ville St Laurent Que $53,279, IVS Biochemicals Ltd Brantford Ont $130,062, JMAR Compressors Inc Richmond BC $101,130, Johnson & Johnson Ltd Montreal Que $545,445, Johnson Recycling International Toronto Ont $78,750, Kep Industries Ltd Kerrobert Sask $50,424, Kraus Industries Ltd Winnipeg Man $95,783, Kruger Pulp & Paper Ltd Montreal Que $87,560, Larcan Communications Rexdale Ont $271,647, Leedye Inc Lachine Que $149,445, Les Entreprises Montalban Ltee Montreal Que $99,926, Les Equipements Forestiers SLR Alma Que $60,546, Les Industries Saguenay Ltee Ville de la Baie Que $52,583, Les Maisons Quebco Inc Val d'Or Que $160,044, Les Meubles Drouin Ltee Cte Lotbiniere Que $54,700, Les Meubles Map Inc Grandby Que $51,815, Liburdi Engineering Ltd Burlington Ont $63,260, Line Canada Mahine-Outil Ltee Granby Que $128,976, Linear Technology Inc Burlington Ont $59,590, Litens Automotive Inc Downsview Ont $747,669, Logo Computer Systems Inc Lachine Que $91,417, Loyal Electric Ltd Sherwood Park Alta $55,602, Lumonics Inc Kanata Ont $228,105, Macmillan Bloedel Research Ltd Vancouver BC $108,210, Madison Industries Ltd Winnipeg Man $109,511, Maghemite Inc Mississauga Ont $142,139, Malnar Industries Ltd Winnipeg Man $92,000, Mark J Co Ltd Montreal Que $104,274, Mark Hot Inc Longueuil Que $125,670, Matrox Electronic Systems Ltd Town of Mount Royal Que $111,287, MDDC Systems Ltd Pointe Claire Que $139,338, MDI Mobile Data Int'l Inc Richmond BC $117,948, Memotec Data Inc Montreal Que $251,478, Micronav Ltd Sydney NS $246,215, Mirtone Industries Ltd Downsview Ont $390,470, Mitel Corp Ltd Kanata Ont $187,760, Moniteq Ltd Concord Ont $77,615, Muth Air Pac Inc Albion BC $129,125, Nanotec Ltd Almonte Ont $153,560, Nautical Electronic Labs Halifax NS $113,786, Nelma Data Corp Mississauga Ont $461,487, Netron Inc Downsview Ont $271,994, Niagara Drying Systems (1982) Belmont Ont $62,424, NJ McAllister & Associates Calgary Alta $638,144, Noram Electrical Ltd Islington Ont $175,668, Norpak Ltd Kanata Ont $380,619, Northwest Food & Fuel Corp Saskatoon Sask $120,409, Ontario Bus Industries Inc Mississauga Ont $777,060, Ontario Drive & Gear Ltd New Hamburg Ont $79,765, Opto-Electronics Ltd Oakville Ont $59,509, Orcatech Inc Ottawa Ont $350,642, Orrick Herrington Sutcliffe Laval Que $86,543, Otto Bock Orthopedic Industries Winnipeg Man $67,853, PAL Hydrofussion Inc Montreal Que $63,750, PCW Tech Ltd Edmonton Alta $99,139, PEMP Inc Montreal Que $89,430, Panacom Automation Inc Scarborough Ont $176,270, Polymos Inc Terrasse Vaudreuil Que $61,170, Polyrim Ltd Maple Ont $164,201, Positron Industries Inc Montreal Que $65,626, Potier Freres Ltee Ste Therese Que $90,991, Power Motion Mfg Ltd London Ont $254,018, Power Matic Industries Ltd Morris Man $53,324, Pro-Lam Industries Inc Chilliwack BC $65,418, Process Air Industrial Hydraulic Calgary Alta $154,515, Promac Controls Inc Scarborough Ont $101,163, Prospec Chemicals Fort Saskatchewan Alta $76,015, Pylon Electrical Development Co Ltd Lachine Que $67,344, Ottawa Ont $51,281, Quasar Systems Ltd Ottawa Ont $298,801, Quebec Electron Service Inc Ste Foy Que $59,801, Quinn's Oilfield Supply Ltd Red Deer Alta $275,605, Ram Industries Ltd Yorkton Sask $52,716, Reber Inc St Leonard Que $64,030, Richard Piche Inc Cap Sante Portneuf Que $116,998, Rochervert Inc Lindsay Ont $121,409, Rock O Matic Industries Inc Vonda Sask $62,804, Roctest Ltee St Lambert Que $80,672, Rotoclean Industrial Corp Coquitlam BC $75,950, Rumble Equipment Ltd Rexdale Ont $253,814, SMTM Ltd Brampton Ont $124,437, Schulte Industries Ltd Englefeld Sask $63,125, Scintrex Ltd Concord Ont $112,310, Scotia Foundries Ltd New Glasgow NS $68,567, Scotia Liquicoal Ltd Halifax NS $107,762, Seaboard Digital Systems Summerside PEI $81,415, Seakem Oceanography Ltd Sidney BC $57,963, Senstar Security Systems Corp Kanata Ont $302,622, Sheldons Engineering Ltd Cambridge Ont $65,317, Siltronics Ltd Kanata Ont $177,449, Sr Telecom Inc Dorval Que $757,940, Strom Tite Ind Ltd Winnipeg Man $70,745, Sunwell Engineering Co Concord Ont $52,341, Sure Lok Pipe Coupling Edmonton Alta $155,553, Systemes d'Administration Consa Ltee Montreal Que $53,099, Systems By Sentron 1978 Ltd Edmonton Alta $114,815, Tannereye Ltd Charlottetown PEI $136,916, Tectrol Inc Downsview Ont $414,615, Telecom Power Corporation Burnaby BC $81,804, Temfibre Inc Temiscaming Que $144,395, Tie-Communication Canada Ltd Markham Ont $613,623, Tilly Manufacturing Ltee St Jean Que $56,323, Trans Canada Resources Ltd Calgary Alta $277,879, Tridon Ltee Burlington Ont $679,136, Trimag Consultants Ltd Westmount Que $121,137, Tritton Enterprises Ltd Swan River Man $54,675, Unicel Inc Boucherville Que $60,742, Unitron Industries Ltd Kitchener Ont $102,752, Valera Electronics

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Inc Ottawa Ont $90,070, Vancouver Hurritent Corp Vancouver BC $64,832, Versatile Corp Winnipeg Man $805,459, Versaille Vickers Inc Montreal Que $112,891, Via Pax Corp Brampton Ont $112,481, Viewstar Inc Scarborough Ont $130,764, Voice and Data Systems Ltd Nepean Ont $398,064, Watercraft Offshore Canada Vancouver BC $180,000, Wenzel Oil Co Ltd Edmonton Alta $152,950, Xicom Technologies Corp Ottawa Ont $120,523, Z-Line Products Ltd Winnipeg Man $62,219, Zenon Environmental Inc Burlington Ont $124,825.

Capital subsidies for the construction of commercial and fishing vessels, and to provide assistance to the shipbuilding industry $77,437,405—Allied Shipbuilders Ltd North Vancouver BC $391,247, Bel Aire Shipyard Ltd North Vancouver BC $1,611,666, Breton Industrial and Marine Ltd Port Hawkesbury NS $280,769, Burrard Yarrows Corp North Vancouver BC $16,003,008, Canadian Shipbuilders & Engineering Ltd Collingwood Ont $14,817,953, Davie Shipbuilding Ltd Levis Que $9,623,984, Ferguson Industries Ltd Pictou NS $52,094, Les Industries Raymond Inc Sept-Îles Que $66,242, Marine Industries Ltd Sorel Que $1,861,358, Marystown Shipyard Ltd Marystown Nfld $3,252,240, McKenzie Barge & Marine Ways Ltd North Vancouver BC $55,463, Norther Arc Shipbuilders Hay River NWT $221,857, Port Weller Dry Docks Ltd St Catharines Ont $10,179,039, Rivtow Industries Ltd Vancouver BC $409,599, Saint John Shipbuilding & Dry Docks Co Ltd Saint John NB $13,026,142, Vancouver Shipyards Co Ltd North Vancouver BC $3,890,662, Vito Steel Boat and Barge Construction Ltd Delta BC $1,645,732.

Contributions to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability $144,231,856—Aero Machining Ltd Montreal Que $173,572, AES Data Ltd Mississauga Ont $183,748, Aircraft Appliances & Equipment Ltd Bramalea Ont $316,337, Andrew Antenna Co Ltd Ville d'Anjou Que $148,273, Arell Machining Ltd Ville d'Anjou Que $71,883, Aviation Electric Ltd St Laurent Que $900,586, BC Instruments Inc Shomberg Ont $137,951, Bata Industries Canada Batawa Ont $476,000, Bell Aerospace Canada Grand Bend Ont $165,969, Bell Helicopter Textron Division of Textron Canada Ltd St Laurent Que $12,345,868, Bristol Aerospace (1968) Ltd Winnipeg Man $2,060,291, Cae Electronics Ltd Montreal Que $769,705, Canadair Ltd Montreal Que $4,746,159, Canadian Aircraft Products Ltd Richmond BC $399,658, Canadian Astronautics Ltd Ottawa Ont $312,619, Canadian Marconi Co Montreal Que $4,884,600, Cht Steel Company Richmond Hill Ont $362,000, Cominco Ltd Trail BC $240,668, Computing Devices of Canada Ottawa Ont $2,271,272, Control Data Canada Ltd Mississauga Ont $90,327, Daf Indal Ltd Mississauga Ont $1,573,904, De Havilland Aircraft of Canada Downsview Ont $2,335,661, Diemaster Tool Inc Mississauga Ont $552,133, Dowty Equipment of Canada Ajax Ont $1,285,963, DY 4 Systems Inc Ottawa Ont $89,684, Eldorado Resources Ltd Port Hope Ont $94,385, Ernest Leitz Canada Ltd Midland Ont $55,967, Exco Engineering Markham Ont $722,587, Expro Chemical Products Corp Valleyfield Que $227,179, Fathom Oceanology Ltd Mississauga Ont $121,213, Firan Glendale Corp Scarborough Ont $185,230, Fleet Industries Ltd Fort Erie Ont $827,970, Garrett Manufacturing Ltd Rexdale Ont $1,807,883, General Kinetics Engineering Ltd Mississauga Ont $296,534, General Motors of Canada Ltd London Ont $17,691,087, General Signal Ltd Kingston Ont $115,600, Global Thermoelectric Power Systems Ltd Bassano Alta $277,255, Haley Industries Ltd Haley Station Ont $196,302, Hammond Manufacturing Co Ltd Guelph Ont $77,760, Hawker Siddeley Canada Ltd Toronto Ont $267,767, Hermes Electronics Ltd Dartmouth NS $958,468, Heroux Inc Longueuil Que $205,988, Irvin Industries Canada Ltd Fort Erie Ont $353,977, Itt Industries of Canada Ltd Whitby Ont $304,521, Joly Engineering Ltd Montreal Que $213,790, KK Precision Parts Ltd Downsview Ont $144,000, Lazer Tech Ltd Scarborough Ont $81,078, Leesta Industries Ltd Montreal Que $148,167, Leigh Instruments Ltd Don Mills Ont $133,384, Ottawa Ont $1,809,446, Carleton Place Ont $866,611, Waterloo Ont $78,912, Les Industries Ise Inc Bromptonville Que $50,000, Les Industries Valcartier Ltee Courcellette Que $488,550, Linamar Machine Ltd Ariss Ont $1,028,113, Litton Systems (Canada) Ltd Rexdale Ont $3,616,395, Lyster Die Casting Ltd Lyster Que $64,572, Magna Electronics Corp Ltd Concord Ont $305,801, Maritime Industries Ltd Burnaby BC $95,912, Matrox Electronic Systems Ltd Mount Royal Que $68,954, MBM Tool & Machine Co Ltd Downsview Ont $59,500, McDonnell Douglas Canada Ltd Toronto Ont $6,581,040, Microtel Pacific Research Ltd Burnaby BC $1,544,331, Mitec Manufacturing Ltd Pointe Claire Que $103,205, NOW & Associates Concord Ont $76,649, Nordic Steel Products Ltd Mississauga Ont $280,593, Novatronics of Canada Ltd Stratford Ont $91,957, Optotek Ltd Ottawa Ont $271,822, PC World Circuits Inc Scarborough Ont $356,834, Plastal Manufacturing Ltd Granby Que $95,257, Pratt & Whitney Aircraft of Canada Longueuil Que $52,490,230, Preci Tech Ltee St Laurent Que $67,281, PullMaster Winch Corp Delta BC $278,458, Ro Star Precision Inc Weston Ont $102,061, Rolls Royce Canada Ltd Montreal Que $147,981, Ronyx Corp Fort Erie Ont $917,382, Scepter Manufacturing Co Ltd Toronto Ont $311,058, Scintrex Ltd Concord Ont $201,068, Spar Aerospace Ltd Ste Anne de Bellevue Que $1,939,039, Toronto Ont $3,430,879, Starlite Special Tools Ltd Brampton Ont $81,007, Swissway Machining Ltd Scarborough Ont $251,415, Technimeca Ltd St Laurent Que $90,044, Trident Industries Ltd Montreal Que $97,626, Triplex Engineering Co Ltd Pointe Claire Que $226,203, UDT Industries Inc Montreal Que $146,044, Valcom Ltd Guelph Ont $276,404, Vickers Canada Inc Montreal Que $416,711, Walbar Machine Products of Canada Mississauga Ont $646,380, Waltec Industries Ltd Wallaceburg Ont $228,946, Welland Forge Ltd Welland Ont $72,891, Westinghouse Canada Inc Hamilton Ont $867,504.

Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development $10,208,185—Fees for Membership in International Organizations $43,567; Contributions to provide for the establishment of development and productivity centres for the benefit of the Canadian textiles and clothing industries $2,647; Contribution to the Construction Management Development Institute Willowdale Ont $46,022; Contributions under the Business Council Program $24,022; Contributions for Scientific and Technical Seminars $5,000; Contributions to provide for the establishment of a Productivity Institute for the benefit of the Canadian footwear manufacturing and tanning industries $43,488; Contributions to the Innovation Centres $1,672,698—L'École Polytechnique de Montreal Montreal Que $747,262, University of Waterloo Waterloo Ont $900,437; Contributions to Centres of Advanced Technology $1,332,070—Alberta Masonry Institute Calgary Alta $100,000, Assoc des commissaires industriels du Quebec Montreal Que $75,000, Atlantic Coal Institute Sydney NS $200,000, Canadian Plastics Institute Don Mills Ont $200,000, McGill University Montreal Que $200,000, Saskatchewan Research Council Saskatoon Sask $200,000, Technical University of Nova Scotia Halifax NS $200,000, University Centre for Process Development of Waterloo Waterloo Ont $100,000; Contributions to advance the management capabilities and practices of Canadian Industry $24,580; Contributions to the Special Electronic Fund Centres of Advanced Technology $1,500,000—La Société de Micro-Electronique Industrielle de Sherbrooke Inc Sherbrooke Que $200,000, University of Manitoba Industrial Applications of Micro-Electronics Centre Winnipeg Man $200,000, Cadmi Microelectronics/Microelectronique Inc Fredericton NB $200,000, The Applied Microelectronics Institute Halifax NS $200,000, Alberta Microelectronics Development and

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Applications Centre Edmonton Alta $200,000, University of British Columbia Vancouver BC $200,000, University of Toronto Toronto Ont $300,000; Contributions under the Special Recovery Capital Projects Program $3,540,711—Pulp and Paper Research Institute of Canada Vancouver BC $700,396, Pointe Claire Que $277,826, District of Tofino Tofino BC $1,141,200, Village of Ucluelet Ucluelet BC $921,289, North of Portage Winnipeg Man $500,000; Contributions to Canadian companies and organizations for the purpose of expanding the total market for Canadian agricultural products other than grains and oilseeds $71,850—Canada Sheep Council Bowmanville Ont $51,611; Contributions to the Council of Forest Industries of BC Vancouver BC $1,901,530.

Contributions to increase the energy efficiency of industrial processes by supporting selected research and development projects $5,321,650—Atara Corporation Dorval Que $143,685, CIL Paints Inc Toronto Ont $140,620, Canadian General Electric Peterborough Ont $596,619, Canadian Stackpole Ltd Toronto Ont $128,126, CIP Research Ltd & Xerox Research Hawkesbury Ont $164,127, Clearwater Lobsters Ltd Bedford NS $144,853, Domtar Mississauga Ont $807,412, Engineering Interface Ltd Willowdale Ont $83,500, Erco Industries Varennes Que $109,616, GSW Inc Toronto Ont $52,107, Guertin Bros Coating & Sealants Winnipeg Man $89,151, Hovey Associates Ltd Ottawa Ont $73,138, Imco Ltd Toronto Ont $247,073, Lomex Inc Montreal Que $239,504, Macdonald Dettwiller & Assoc Richmond BC $364,124, Metals & Alloys Co Ltd Toronto Ont $263,221, Montreal Engineering Co Ltd Montreal Que $483,129, Porritts and Spencer Inc Hamilton Ont $67,213, Pulp & Paper Research Institute Pointe Claire Que $241,286, Quebec Iron & Titanium Corp Toronto Ont $4,936, Montreal Que $47,517, Tioxite Canada Inc Sorel Que $324,000, Toromont Industries Ltd Toronto Ont $78,569.

Contributions to the Capital Costs of Trade and Convention Centres in Canada $8,070,679—Metropolitan Toronto Convention Centre Corp Toronto Ont $8,070,679.

Contributions under the Summer Canada Program $58,155

Payments to companies engaged in ship repair on the Canadian East and West Coast for the construction of dry docks and supporting facilities $466,322—Saint John Shipbuilding and Dry Docks Co Ltd Saint John NB $466,322.

Contributions under the Industrial and Regional Development Program $8,278,681—Contribution to the Heritage Canada Foundation Ottawa Ont $5,000,000; Contributions under the Industrial and Regional Development Program $3,278,681— Agora Foundation Toronto Ont $267,708, Blackhawk Industries Inc Regina Sask $86,636, Easteel Industries 1984 Ltd Pardise Nfld $668,750, Heritage Silversmiths Etobicoke Ont $445,086, JKS Boyles Industries Orillia Ont $308,127, RMS Industrial Control Inc Port Coquitlam BC $52,548, WI Ltd Saint John NB $53,819.

Payment of EDP Insurance Losses $16,804,025— Bank of Montreal for La Chemise Harmel 1974 Inc Beauce Sud Que $134,250, Createch Metal Ltee St Leonard Que $94,500, Pacific Auto Plas Industries Kelowna BC $120,956, Callter Enterprises Ltd Montreal Que $900,000, Assiniboia Fish Farms 1979 Ltd Winnipeg Man $62,994, Servispak Inc Malton Ont $50,211, Dominion Luggage Co Ltd Toronto Ont $441,000, Pacific Moon Lighting & Accessories Vancouver BC $88,500, Bank of Nova Scotia for Associated Medical Basics Ltd Selkirk Man $88,965, Les Industries Metafile Inc Rosemount Que $715,371, Exotech Inc Montreal Que $400,971, Banque Commerciale du Canada for Belletown Sportswear Inc Montreal Que $267,750, Canadian Imperial Bank of Commerce for Parkhill Furniture Ltd Moncton NB $176,871, Seabreeze Products of Canada Ltd Etobicoke Ont $166,500, Uniracor Ltee Becancour Que $1,445,286, Continental Bank of Canada for Craftique Furniture Ltd Campbellton NB $85,907, Mercantile Bank of Canada for White Farm Equipment Canada Ltd Brantford Ont $1,051,748, Banque Nationale du Canada for Sodispro Technologie Ltee St Hyacinthe Que $750,000, Les Industries Unik Ltee St Hyacinthe Que $800,000, Royal Bank of Canada for Astral Refrigeration Ltd Moose Jaw Sask $125,934, Canada Cycle & Motor Co Inc Weston Ont $2,500,000, Persta Canada Inc Baie D'Urfe Que $923,195, White Farm Equipment Canada Ltd Brantford Ont $1,572,009, Parquet Metropolitain Ltee Montreal Que $697,500, Tristar Clay Products Ltd South Woodslee Ont $75,175, Confections Lori-Lynne Inc Montreal Que $129,000, Roynat Incorporated for Mount Forest Industries Ltd Mount Forest Ont $123,300, Kemac Inc Guelph Ont $67,500, White Farm Equipment Canada Ltd Brantford Ont $1,575,102, Toronto Dominion Bank for McKaye Foods Ltd Brampton Ont $177,500, T&T Mechanical Service Manitoba Ltd Winnipeg Man $99,000, GW Furniture Ltd Montreal Que $171,000.

Payment of losses under the Small Businesses Act $25,448,520—Toronto Dominion Bank for Industries St Moritz Almor Inc Montreal Que $60,044, 268580 Alberta Ltd Edmonton Alta $88,516, Traditions Dining North Bay Inc North Bay Ont $109,040, Springfield Sound Studios Ltd London Ont $53,988, Mount Hope Taxi & Airport Services Markham Ont $63,789, 103915 Canada Inc Montreal Que $83,099, Creurer Holdings Red Deer Ltd Lacombe Alta $65,217, The First Bun Centre Bakery Maple Ridge Ltd Maple Ridge BC $92,018, BFG Holdings Ltd Vancouver BC $117,009, Leonard Industries Ltd Regina Sask $56,123, 418036 Ont Ltd O/A Ming Auto Beauty Centre Kitchener Ont $88,856, 78 Investments Ltd Swan River Man $61,116, Glengarry Holdings Ltd Kamloops BC $52,477, J V Junior Ltd Winnipeg Man $69,159, JPS Rotisserries Ltd Vancouver BC $73,026, Firecrest Fireplace Corp Langley BC $53,777, F&D Gardens Ltd Moncton NB $59,356, Restaurant Chez Sam Enr Quebec Que $89,057, IEP Disco Spec (1980) Ltee Mount Royal Que $90,158, 101358 Canada Ltd Windsor Ont $70,629, R&L Ent Ltd Windsor Ont $69,764, Larabie John Dawson Creek BC $82,917, Rapid Photo Lab Ltd Halifax NS $78,690, Harriman Holdings Ltd Saskatoon Sask $119,202, Continental Bank of Canada for Walters Bakery Ltd Edmonton Alta $64,795, Guaranty Trust Company of Canada for Leon Ouellette Edmonton Alta $87,013, William A McMurray Ottawa Ont $58,163, Beaver Logging Hotch Kiss Ltd Edmonton Alta $95,177, Pharos Marine Engineering Ltd Montreal Que $116,315, Treasury Branches of Alberta 82853 Holdings Ltd Fort McMurray Alta $85,463, Lake Center Food Sales Grand Centre Ltd Grand Centre Alta $85,915, Paterson Taylor Printing Ltd Edmonton Alta $83,938, Bank of British Columbia Alberta Bags Ltd Edmonton Alta $103,223, Smackers Select Chicken Ltd Calgary Alta $80,756, National Bank of Canada for L M Corp Ltee Lac Baker NB $74,848, Chez Papa Leo Corneli Inc Montreal Que $58,018, Hotel Royal Beauce Inc Beauceville Que $67,797, Roller Venture Inc Dieppe NB $122,008, La Photo Cite Inc Sherbrooke Que $76,346, Poulet Seigneurial Inc Beauport Que $62,672, Restauration Andre Duchesne Quebec Que $78,967, Rousseau Inc Charlesbourg Que $50,493, Bropier Inc Valleyfield Que $83,358, Discotheque Les 4 A'S Shippagan NB $55,518, R&M Brouillard Inc St Hyacinthe Que $52,183, Depanneur Notre Dame Enr Beauce Que $65,681, Centre du Rembourreur Rive Sud Longueuil Que $62,479, Bank of Montreal for Upic Enterprises Ltd Vancouver BC $67,784, Gary C Roberta Long Victoria BC $50,306, Chilcotin Sawmills Ltd Williams Lake BC $102,222, Transport Eldi Guillemette Inc Trois Rivieres Que $61,772, Robert & Hubert Miles Stephenville Nfld $65,696, Lanny's Restaurants Halifax Ltd Halifax NS $107,167, Les Entreprises Claude Yves Dupont Inc Longueuil Que $95,540, Descor Ent Ltd Vancouver BC $113,098, K&K Gardens Ltd St John NB $114,851, Western Cap & Garment (1979) Ltd Vancouver BC $59,168, 398946 Ontario Inc Barrie Ont $97,341, Bark Enterprises Ltd Lower Sackville NS $77,580,

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Restaurant Timba Ltee Ottawa Ont $51,572, Xylon Ind Ltd Vancouver BC $125,591, Descor Resources Ltd Vancouver BC $122,701, Falcon Wood Preservers Ltd Vancouver BC $122,402, Pinewood Dining Lodge N&A Boily Winnipeg Man $72,078, Atelier D'Ebenisterie du lac Alma Que $82,845, Kaz Ind Inc Ottawa Ont $87,080, Trousseau Shop Ltd Don Mills Ont $60,346, CJS Holdings Ltd Stephenville Nfld $55,165, MICS Bake Shop Ltd Athens Ont $67,197, 423322 Ont Ltd Toronto Ont $85,158, New City Construction 1976 Ltd Edmonton Alta $74,430, Canadian Imperial Bank of Commerce for Al Lor Holdings Ltd Saskatoon Sask $71,184, Beta Tech Industries Ltd Kitchener Ont $54,693, GA Holdings Ltd Brandon Man $73,180, Darlene Lodging Ltd Toronto Ont $58,046, Bekay Holdings Ltd Victoria BC $67,389, Hilltop Pub 1978 Ltd Fredericton NB $99,139, Crooked Lake Enterprises Ltd Bridgewater NS $61,682, Anar Kall Ltd Ottawa Ont $76,332, Dragon Express Deliveries Ltd Victoria BC $95,524, Western Star Products Inc Regina Sask $63,503, Restaurant Le Quointro Inc Montreal Que $109,119, Challenger Sound Corporation Vancouver BC $123,201, Esprit Holdings Ltd Moncton NB $57,992, Neeltye Holdings Ltd Niagara Falls Ont $101,670, Les Investissements Argenteuil Inc Longueuil Que $80,979, Pacific Coast Sound Productions Ltd New Westminster BC $68,215, Gisela Vielhauer Uranium City Sask $57,123, 267273 Alta Ltd Calgary Alta $72,712, Janzen Trucking Surrey BC $54,387, City General Emergency Serv Ltd Dartmouth NS $52,379, Maril Services Ltd Langley BC $52,852, Folkins Graphic Art Inc Halifax NS $56,274, French & Oriental Cuisine Ltd Moncton NB $94,486, Jim Ben Haulage Ltd Toronto Ont $59,133, Northwest Tire Repair Ltd Regina Sask $50,248, Redam Restaurant Ltd Vancouver BC $53,303, CJ Foods Ltd Winnipeg Man $69,629, 488937 Ont Ltd Hamilton Ont $88,268, Rolaction Ltee Montreal Que $134,608, Kismet Invest Ltd Edmonton Alta $79,848, Soma Chandi Inc Montreal Que $87,246, Kartec Inc Longueuil Que $83,681, 489161 Ont Ltd Hamilton Ont $116,666, 108591 Canada Inc Montreal Que $109,872, Cochairn Ent Ltd Oshawa Ont $66,690, Henderson Fixtures Ltd Willowdale Ont $67,949, The Garden Patch Kitchener Ont $53,536, Polar Fibre 1980 Ltd Winkler Ont $95,770, 125879 Hairstyles Ltd Edmonton Alta $65,836, Slawlon & Lindquist Holdings Victoria BC $74,803, ABG Enterprises Ltd Victoria BC $105,997, Societe d'entraide economique de Roberval St-Félicien La Boustifaille Inc Roberval Que $54,240, Bank of Nova Scotia General Machine and Steelworks Ltd Oromocto NB $55,151, Michel Laviolette Cie Ltee Campbellton NB $71,548, 407569 Ontario Ltd Toronto Ont $59,076, Caisse Populaire Les Moulures Georges Dion Inc Trois Pistoles Que $59,076, Boulangerie St Pie Enr St Pie de Bagot Que $55,279, Lave Auto Savarid Montreal Que $83,323, Brasserie la Moisson Inc Shawinigan Que $63,881, Les Coutures de Jeans Ralco Inc St Romain Que $94,101, The Royal Bank of Canada-Norburdel Investments Ltd Delta BC $77,015, Bob Mackenzie Trucking Vernon BC $60,710, Aux Petits Outils St Raymond Quebec Que $52,743, CN Meadows Ltd Surrey BC $86,792, 441931 Ontario Ottawa Ont $107,124, William A Osborne T/A Pann Enterprises Sicamons BC $59,214, Ed Cachia Enterprises Toronto Ont $107,826, RGB Enterprises Ltd Winnipeg Man $50,990, Port Home Investment Ltd Amherst NS $64,834, RB Pachers Williams Lake BC $93,248, Stardust Dinner Theatre Inc Toronto Ont $64,335, Cheridon Holdings Ltd Chilliwack BC $68,342, Versailles Restaurant Ltd Vancouver BC $99,379, Luminaires Robert Pepin 1980 Inc Beauce Que $66,676, Western Fast Foods Ltd Prince Albert Sask $78,267, 484234 Ontario Ltd Ottawa Ont $64,583, Gendron et Freres Transport Inc Montreal Que $62,569, Hi Pur Chemical Products Inc St Laurent Que $79,553, John Kardas Halifax NS $67,659, Gourex Inc Val d'Or Que $81,929, Woods Forest Products Inc Prince Albert Sask $60,857, Ciona Enterprises Ltd Melville Sask $114,651, Restaurant Ben Hung Inc Quebec Que $82,405, Gripps Delicatessen Ltd Calgary Alta $54,352, 479386 Ontario Ltd Toronto Ont $70,640, 490384 Ontario Ltd Hamilton Ont $76,134, Bauer MFG 1981 Inc Victoria BC $93,199, Nu-Dimension Food Corp Toronto Ont $87,439, Quarcocuro Holdings Ltd Etobicoke Ont $125,200, Canadian Dre-Stain Ltd Surrey BC $54,660, Herbles Old Country Butchers Victoria BC $73,304, Tony and Maria Restaurants Ltd Kelowna BC $60,296, KDL Properties Ltd Saint John NB $97,772, Le Paddock de Lucerne Inc Hull Que $55,239, 108080 Canada Inc St Laurent Que $58,756.

INDUSTRY, TRADE AND COMMERCE—TOURISM PROGRAM $18,464,662

Contributions to national, regional and provincial non-profit associations, institutions and commercial organizations to promote the establishment, improvement, growth, efficiency or international competitiveness of the Canadian tourism industry, including such items as contributions for research, studies, education, training, product upgrading and new product or market development $8,075,775— Contributions to the Nautical Infrastructure $2,924,606—Park Nautique Lévy Inc Lévis Que $266,602, Port de refuge Cap à l'Aigle Inc Cap a l'Aigle Que $579,752, Club Nautique de l'Île Bacchus Inc Île d'Orléans Que $394,834, Club Nautique Sept Îles Inc Sept Îles Que $805,035, Corporation Havre Jacques Cartier Inc $557,662; Contributions under the Domestic Market Development Sub-Agreement $51,656; Contributions to assist Canadian national and commercial organizations $41,753; Contributions under the Yukon and Small Business Program $887,940—Ballard Management Ltd Watson Lake YT $127,242, Kluane Park Inn Ltd Haines Junction YT $52,354, KWV Lodges Ltd Whitehorse YT $84,698, Muhami Enterprise Ltd Burnaby BC $297,071; Contributions under the Magdalen Islands Regional Development Program $132,143— BMB Îles de la Madeleine Inc Fatima Que $75,000; Contributions under the Federal Development Strategy for Prince Edward Island $4,037,677—C&J Holdings Ltd Montague PEI $50,000, Cavendish Maples Cottages Charlottetown PEI $50,000, Chalet Grand Pre Hunter River PEI $50,000, Dutch Inn Kensington PEI $50,000, Fishermen's Wharf 1979 Inc North Rustico PEI $50,000, Inn on the Hill Charlottetown PEI $50,000, Kirkwood Motel Charlottetown PEI $50,000, Mulberry Motel Ltd Summerside PEI $50,000, New Glasgow Rec Centre New Glasgow PEI $50,000, Queens Arms Motel Charlottetown PEI $50,000, River Resorts Ltd Charlottetown PEI $1,700,000, Smith Const Inc Montague PEI $50,000, Southport Motel Southport PEI $50,000, Tas Holdings Ltd Summerside PEI $50,000, Thunder Resources Inc Summerside PEI $50,000, Wandlyn Inn Charlottetown PEI $50,000.

Contributions under the Summer Canada Program $973,217

Contributions under the Local Employment Related Initiatives Program $8,140,689— Assoc Parc Nautique Cap Rouge Roberval Que $850,000, Aydelu Inc Aylmer Que $198,445, Base de Plein Air Cepal Jonquiere Que $336,000, Cape Breton Corp Sydney NS $286,706, Chambre de Causapscal Inc Causapscal Que $60,000, Chambre de Commerce St Raymond Que $150,000, Comité de la Gorge Coaticook Que $110,250, Comité de restauration de Jacques Cartier Ste-Catherine Que $200,000, Mont Fortin Jonquière Que $400,000, Place Nikitoutagan Jonquière Que $135,000, Metropolitain Toronto Convention Centre Toronto Ont $4,000,000, Port Polyvalent Rimouski-Est Rimouski Que $270,000, Société Historique St-Anicet St-Anicet Que $60,000, Sudbury Science Centre Sudbury Ont $500,000, Toronto Organ Master Games Toronto Ont $144,000.

Contributions under the New Employment Expansion and Development Program $492,713—Corner Brook Ski Club Corner Brook Nfld $221,365, Meewasin Valley Authority Saskatoon Sask $112,072, Northern Travels Inc St Anthony Nfld $118,037.

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Contributions under the Co-operative Marketing Assistance Program $782,268

REGIONAL ECONOMIC EXPANSION $336,548,691

Grants to assist various organizations associated with the promotion and development of regional economic expansion $183,000—Atlantic Provinces Economic Council Halifax NS $100,000, Centre de Finances et de Commerce Int Inc Montréal Qué $50,000.

Contributions related to economic expansion and social adjustment by payments to provincial agencies and to persons for programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas, and other federal and federal-provincial programs $336,365,691—Contribution under Developmental Opportunity Initiatives $204,425,508—Community Improvement Corporation Fredericton NB $12,839,805, Irving Pulp and Paper Ltd Saint John NB $1,721,712, St Anne Nackawic Pulp and Paper Nackawic NB $256,858, Fraser Inc Edmundston NB $1,768,972, Rothesay Paper Ltd Saint John NB $1,044,973, Boise Cascade Canada Ltd Newcastle NB $217,445, Lake Utopia Paper Ltd St George NB $68,279, Consolidated Bathurst Ltd Montreal Que $1,865,945, Applied Microelectronics Halifax NS $101,737, Bear Tools Calgary Alta $290,400, Bowater Mersey Liverpool NS $4,810,272, Can-Dive Vancouver BC $760,405, Can-Ocean Calgary Alta $204,132, Canadian Ocean Industries Halifax NS $50,000, Eastern Groups of Survey Halifax NS $555,929, Focal Marine Bedford NS $242,000, IAS Computer Halifax NS $550,174, Jacques McClelland Halifax NS $288,000, M&M Manufacturing Monastery NS $139,092, Oceanchem Dartmouth NS $83,952, Prov of NS Halifax NS $63,043,725, Scott Maritimes New Glasgow NS $454,520, Gov't of the Northwest Territories Yellowknife NWT $271,643, Yukon Gov't Whitehorse Yukon $661,583, Camperville Housing & Corp Camperville Man $235,294, Channel Area Loggers Berens River Man $48,731, Easterville Fishermen's Assoc Easterville Man $85,090, Elk Island Lodge God's River Man $290,000, Nelson House Satellite TV Nelson River Man $158,105, Pi-Mi-Chi-Kamac Dev Corp Cross River Man $286,153, Prov of Man NDA Winnipeg Man $8,807,356, Prov of Man IND Winnipeg Man $4,230,142, Prov of Man Tourism Winnipeg Man $2,950,856, Prov of Man (Core) Winnipeg Man $434,500, Ross Island Lake Right-of-Way Norway House Man $110,220, Waterhen Indian Band Skownan Man $207,902, Regina Beach Hotel Ltd Regina Beach Sask $62,224, Indian Affairs and Northern Dev Regina Sask $1,135,642, Min of Finance Regina Sask $6,046,016, Gov't of the Prov of Alta Edmonton Alta $1,667,817, Treasurer of Ont Toronto Ont $10,518,274, Prov of BC Victoria BC $4,678,399, Nfld Exchequer Account St John's Nfld $17,399,414, Public Works Canada St John's Nfld $175,665, Abitibi-Price Ltd Beaupré Que $6,250,218, CIP Inc Trois-Rivières Que $263,303, Matane Que $150,851, LaTuque Que $353,696, Cie Glassine Cdn Inc Limoilou Que $55,266, Consolidated Bathurst Gr Mère Que $935,729, Shawinigan Que $329,268, Port Alfred Que $860,846, Domtar Inc Donnacona Que $2,248,587, Dolbeau Que $274,180, F F Soucy Inc Rivière-du-Loup Que $250,661, James McLaren Inc Masson Que $2,158,329, Thurso Que $3,489,386, Kruger Inc Trois-Rivières Que $90,857, La Cie Papier QNS Ltée Baie-Comeau Que $1,298,317, La Cie Price Ltée Chandler Que $656,771, Les Papiers Scott Ltée Crabtree Que $256,307, Lennoxville Que $219,598, Les Produits Forestiers E B Eddy Ltée Hull Que $950,908, Office de Planification de Développement du Québec Qué $18,582,376, Papeterie Reed Ltée Limoilou Que $3,334,594, Papiers Cascades Inc Kingsey Falls Que $257,545, Tembec Inc Témiscaming Que $1,123,469; Contributions under Industrial Incentives $65,703,978—ASB (Canada) Ltd Pointe Sapin NB $53,182, Bluenose Fisheries Ltd Moncton NB $193,611, Carapro Ltd Caraquet NB $410,013, Cassidy's Beverages Ltd Chatham NB $91,337, Celltech International Ltée Moncton NB $185,824, Co-Op Atlantic Moncton NB $60,904, Deschênes & Martin Ltd Fredericton NB $210,978, Fraser Inc Edmunston NB $289,351, Hub Meat Packers Ltd Moncton NB $179,982, Humpty Dumpty Foods Ltd Lachine Que $1,353,045, Industries SMI Canada Ltée Ste-Foy Que $460,848, Jiffy Products Ltd NB Shippegan NB $656,714, McAdam Cedar Products Co Ltd McAdam NB $320,722, Northern Carleton Potato Packers Florenceville NB $196,321, Process Technology Ltd Oromocto NB $249,341, Shaw L E Ltd Halifax NS $72,776, Sparks James & Sons Ltd Cross Creek NB $58,397, Star-Kist Canada Inc St Andrews NB $747,965, Stephenson ES & Co Ltd St John NB $58,168, St Stephen Fence Co Ltd St Stephen NB $233,882, Xactics Ltd Boucherville Que $125,917, Bristol Aerospace Ltd Rockwood Man $207,224, Brunswick Office Systems Winnipeg Man $87,353, Cdn Manufacturing Group Ltd Winnipeg Man $60,544, Debroni Distributors Ltd Winnipeg Man $96,056, Dionian Industries Ltd Winnipeg Man $115,484, Dunn-Rite Food Products Ltd Winnipeg Man $104,364, Equinox Industries Ltd Winnipeg Man $97,262, Fiat Products Ltd Winnipeg Man $335,086, Finley Advance Design Ind Winnipeg Man $189,357, Heritage Industries Ltd Winkler Man $54,509, Kromar Printing Ltd Winnipeg Man $152,000, Lode-King Industries Ltd Winkler Man $99,582, Mayers Ltd (57151 Manitoba) Winnipeg Man $65,305, Motor Coach Industries Winnipeg Man $106,264, Naleway Foods Ltd Winnipeg Man $59,200, Namasco Ltd Winnipeg Man $58,297, Nemco Resources Ltd Winnipeg Man $70,140, Northern Goose Processors Teulon Man $332,782, Palliser Furniture Ltd Winnipeg Man $167,063, Polar Window of Canada Ltd Winnipeg Man $75,141, Poly-Flex Printers Ltd Winnipeg Man $70,460, Premier West Peat Moss Ltd Ste Anne Man $197,645, Reliance Products Ltd Winnipeg Man $177,788, S S Johnson Seeds Ltd Arborg Man $129,265, Shilo Processors Ltd Pipestone Man $63,300, Simplot Chemical Company Brandon Man $903,334, Versatile Farm Equipment Winnipeg Man $857,582, Weston Plastics Inc Winnipeg Man $106,778, Winpak Ltd Winnipeg Man $58,750, Woodstone Foods A Division Portage Man $129,614, Canada Packers Summerside PEI $107,328, Island Bandag Charlottetown PEI $52,290, PEI Potato Services Albany PEI $511,153, Threadfast Mfg Swift Current Sask $647,846, Ralph McKay Canada Ltd Regina Sask $468,481, Midwest Packers Ltd Yorkton Sask $62,000, Bergen Mfg Ltd Drake Sask $99,364, Canadian Seed Coaters Ltd Brampton Ont $69,958, 121159 Canada Inc Montreal Que $147,234, MacMillan Bloedel Ltd Hudson Bay Sask $1,846,703, Grandstand Steel Bldgs Sask Ltd North Weyburn Sask $58,475, Plains Poultry Ltd Wynyard Sask $211,621, Superior Hard Chrome Inc Saskatoon Sask $195,277, Western Feed Mills Ltd Regina Sask $102,851, Western Bore Mfg Ltd Swift Current Sask $60,000, Lux Service Ltd Humboldt Sask $377,278, Inventronics Saskatchewan Ltd Brandon Man $498,528, Fairford Industries Moose Jaw Sask $55,842, Esler Industries Inc Swift Current Sask $77,315, Linnvale Steel Ltd Saskatoon Sask $56,950, E F Barnes Ltd St John's Nfld $75,455, CAN-AM Containers Ltd Bishop's Falls Nfld $132,349, Dick & Co Ltd St John's Nfld $61,962, Fishery Products Ltd Catalina Nfld $356,100, Trepassey Nfld $90,197, Nfld Containers Ltd Donovans Nfld $123,769, John Penney and Sons Ltd Ramea Nfld $162,040, Triton Seafoods Ltd Triton Nfld $408,390, V Arimare & Lang Asphalt Prince Rupert BC $60,428, Ultratherm of Canada Ltd Williams Lake BC $550,854, A & F Lafrenière Lumber Ltd Chapleau Ont $155,876, Arc Tube Inc Sault Ste Marie Ont $242,665, Cameron Boat Works Toronto Ont $294,464, E B Eddy Forest Products Ltd Ottawa Ont $98,400, Elk Lake Planting Mill Ltd Elk Lake Ont $205,349, The Griffith Laboratories Ltd Scarborough Ont $312,000, Haley Industries Ltd Haley Station Ont $391,089, Stewart Hartshorn Ltd Renfrew Ont $60,913, Kenroc Tools Inc Toronto Ont $144,900, Rudolph McChesney Lumber Ottawa Ont $99,329, Northern Breweries Ltd Sault Ste Marie Ont $222,010, Plus

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Wood Manufacturing Ltd Atikokan Ont $98,100, Reichhold Ltd Mississauga Ont $525,691, Renfrew Tape Ltd Renfrew Ont $63,922, Terra Steel Corp North Bay Ont $72,000, Waferboard Corp Ltd Timmins Ont $202,975, Westinghouse Canada Ltd Hamilton Ont $2,039,124, Mallaig Processor Ltd Mallaig Alta $70,454, Proctor Gamble Ltd Grande Prairie Alta $593,720, Andres Wine Atlantic Truro NS $171,338, Avon Foods Port Williams NS $67,549, Britex Ltd Bridgetown NS $745,044, Burnside Ropes Dartmouth NS $78,474, Cameron Publications Kentville NS $224,858, Canflock Industries Musquodoboit NS $1,200,097, Clyde Everett Bridgetown NS $130,000, Earl Whynot Halifax NS $65,339, Eastern Sign & Print Stellarton NS $68,909, Elmsdale Lumber Co Ltd Elmsdale NS $64,178, Enfield Forest Products Enfield NS $63,576, Helly Hanson Dartmouth NS $183,074, IMO Foods Yarmouth NS $57,397, JH Lock and Sons Dartmouth NS $89,500, King Ornamental Dartmouth NS $113,886, Larsen Packers Berwick NS $83,885, LIPS Canada Halifax NS $73,177, MacGregor Bedding New Glasgow NS $427,987, Maloney Steel Dartmouth NS $556,200, Maritime Paper Dartmouth NS $192,268, National Sea Halifax NS $386,331, Nova Wood Craft Lunenburg NS $106,178, Novex Mining Brook NS $235,425, Nystone Chemicals Debert NS $108,562, Oxford Frozen Foods Oxford NS $79,657, Protec Machinery Dartmouth NS $76,070, Scotia Twines Halifax NS $51,109, Scotsburn Co-Op Amherst NS $86,654, Torvaig Incorporated Bridgetown NS $110,500, Wilron Eastern Dartmouth NS $135,096, A Lacroix & Fils Granit St Sebastien Que $106,555, American Biltrite (Canada) Sherbrooke Que $87,589, Bandag Canada Ltée Shawinigan Que $419,564, Beauce Fibre De Verre Inc Ste Clothilde Que $64,597, Bisson & Bisson Inc Matagami Que $84,932, Bois Daaquam Inc Daaquam Que $214,312, Boix-Aise De Roberval Inc Roberval Que $55,965, Bombardier Inc La Pocatiere Que $1,639,275, Bomen Inc Ste Foy Que $112,480, Campeau Corporation Division Millage 123 Que $70,444, Caprice Hosiery Canada Ltd Louiseville Que $232,700, Carrier & Begin Inc Ste Honore de Shenley Que $90,476, Cartem Inc Ste Marie Que $168,843, Cedrico Inc Price Que $196,800, Celanese Canada Inc Drummondville Que $460,218, Cercueils Atlas Inc Victoriaville Que $51,854, Chaine Cooperative Du Sag St Bruno Que $171,318, Clement Roy Inc St Francois Que $69,240, Cluett Peabody & Co of Cda Trois Rivieres Que $58,618, Consoltex Inc Sherbrooke Que $413,158, Cremerie St-Boniface Inc St Boniface de Shawinigan $59,735, Cremerie St-Fidele Inc St Fidele Que $69,712, Deli-Suisse Inc St Augustin de Desmaures Que $64,350, Desalliers Inc et Fores Sullivan Que $66,466, Destel Inc Grantham Ouest Que $78,380, Donat Flamand Inc St Appollinaire Que $107,529, Drummex Inc Drummondville Sud Que $66,435, Duchesne & Fils Ltée Yamachiche Que $247,253, Entreprises R G Fleet Inc Vanier Que $81,971, Fafard & Freres Ltee St Bonaventure Que $120,518, Fernand Bois Ltee Lac des Aigles Que $50,136, Fonderie Magotteaux Canada Magog Que $569,489, Forano Inc Plessisville Que $194,776, Foresbec Inc Drummondville Que $110,406, Fromagerie Tasci Inc St Raymond Que $77,234, Gerard Crete & Fils Inc St Severin Que $118,750, Gestofor Inc St Raymond Que $97,000, Groupe Quebecois Inc Magog Que $1,486,150, Hareng du Nord Inc Baie Trinite Que $217,000, Howard Bienvenue Inc Parent Que $84,478, Industries Maibec Inc St Pamphile Que $240,820, Interior Door Manufacturing Lac Megantic Que $78,394, J Houle et Fils Inc St Nicephore Que $87,718, L P Royer Inc Lac Drolet Que $61,800, La Cooperative Agricole Chaudiere Etchemin St Anselme Que $144,309, La Ferme de la Poulette Grise La Malbaie Que $76,600, La Huche Sans Pareille Division Jonquiere Que $123,179, Laberge & Laberge (1978) St Felicien Que $196,800, Laiterie Etchemin Inc Lac Etchemin Que $72,611, Larochelle & Freres Div Sherbrooke Que $112,500, Les Aliments Le Chien D'Or Vanier Que $73,004, Les Boulangeries Norbec Ltee Amos Que $90,395, Les Cartonniers St-Francis Drummondville Que $55,449, Les Constructions Beauce Ste Marie de Beauce Que $77,046, Les Crustaces de Gaspe Ltee Grande Riviere Que $312,000, Les Emballages Cascades Inc Victoriaville Que $52,330, Les Entreprises Matabois Matane Que $199,806, Les Estampillages R D Inc Drummondville Nord Que $59,497, Les Industries Amisco Ltee L'Islet Que $286,500, Les Industries Niagara Lockport Que Inc Warwick Que $257,280, Les Industries Plani-Pro Delisle Que $89,291, Les Industries Provincial St Damien Que $267,364, Les Manufactures St-Laure Beauport Que $262,287, Les Materiaux Blanchet Inc St Pamphile Que $257,500, Les Panneaux de Bois Kennebec St Georges Que $60,082, Les Plastiques S L Ltee St Lazare Que $82,606, Les Produits de Bois Valco Ltee St Georges Que $72,706, Les Produits Ficomat Inc Magog Que $294,000, Les Produits Forestiers Saucier Inc Comtois Que $184,788, Les Salaisons Brochu Inc St Henri Que $288,400, Les Sels Warwick (Quebec) Warwick Que $57,905, Les Tourbieres Premier Ltee Riviere du Loup Que $160,953, Les Tournages Birco Inc St Raymond Que $86,386, Les Tuiles Dynamark Inc Becancour Que $836,704, Les Usines Quercus Ltee Baieville Que $58,543, Lulumco Inc Luceville Que $123,659, Maurice Guillemette Inc St Gregoire Que $58,718, Maurice St-Laurent Ltee St Bruno Que $113,596, Metallurgie Pelchat 1983 St Romuald Que $157,418, Meunerie Camirand Ltee Bon Conseil Que $50,000, Miroirs Laurier Ltee Laurier Station Que $52,081, Normick Perron Inc Beattyville Que $211,166, La Sarre Que $191,413, Nutrinor Cooperative Agricole Chambord Que $144,000, PVU Inc Princeville Que $82,552, Panneaux de la Velle Inc Sayabec Que $1,920,000, Papeteries Reed Ltee St Emile Que $662,000, Pecheries Norpro Ltee Etang du Nord Que $79,999, Philips Electronique Ltee Trois-Rivieres Que $668,396, Plastique Inc St Damien Que $59,000, Plastique DCN Inc Warwick Que $100,670, Plastique Micron Inc Ste Claire Que $65,402, Poisson Sale Gaspesien Ltee Grande Riviere Que $189,229, Poudrier Freres Ltee Victoriaville Que $69,494, Prevost Car Inc Ste Claire Que $254,574, Prevost Car Inc Ste Claire Que $53,660, Procycle Inc St Georges de Beauce Que $150,402, Produits Forestiers Andre St Ludger Que $73,440, Produits Forestiers Yvan Caplan Que $79,745, Produits Industriels Beau Jonquiere Que $63,711, Rexfor Et CIP Inc Scirie Grand Remous Que $199,566, Roland Boulanger & Cie Ltee Warwick Que $90,620, S Huot 1976 Inc Quebec Que $51,806, Scirie des Outardes Enr Pointe aux Outardes Que $451,175, Scirie Gallichan Inc Launay Station Que $50,187, Scirie Landrienne Inc Landrienne Que $58,552, Scirie Laterriere Ltee Laterriere Que $106,600, Shady Maple Farm Ltd St Evariste de Forsyth Que $59,351, Societe Cooperative Agricole St Narcisse Que $50,153, St George International St Georges Que $75,000, Templex Ltee Ville Marie Que $82,900, Toucodel Inc Rouyn Que $72,298, Toursiere St Paul du Nord St Paul du Nord Que $72,760, Tournage de Bois Dynastie St Marc des Carrieres Que $210,810, Tricot Richelieu Inc Pintendre Que $54,615, Unipain Inc Beauport Que $118,590, Ventilateur Victoria Ltee Victoriaville Que $197,811, Vitrerie Mont Laurier Ltee Amos Que $156,237, Wabasso Inc Shawinigan Que $280,022, Trois Rivieres Que $106,809, Waterville Cellular Products Waterville Que $262,500; Contributions under the Montreal Special Area Program $34,714,352—407538 Ontario Ltd Montreal Est Que $261,012, A Lassonde & Fils Inc Rougemont Que $55,875, Abbott Laboratories Ltd Mont Royal Que $565,250, Abmast Inc St Hyacinthe Que $86,903, Asea Industries Ltee Varennes Que $102,698, Aviatech Inc St Laurent Que $67,470, Barcana Ltee Granby Que $51,962, Beloit Canada Ltee Sorel Que $578,951, Bombardier Inc Montreal Que $1,161,167, Borg-Warner Canada Ltee St Jerome Que $227,167, Bristol-Myers Canada Ltd Candiac Que $381,627, Canada Malting Co Ltee Montreal Que $167,250, Canadian Marconi Company Mont Royal Que $122,824, Ville Mont Royal Que $460,017, Cantherm Heating Ltd St Laurent Que $120,816, Canvil Inc Acton Val Que $83,133, Central Dynamics Ltd Pointe Claire Que $57,518, Circo Craft Co Inc Granby Que $169,104, Coleco Canada Ltee Montreal Que $724,599, Comterm Inc Pointe Claire Que $211,962, Consolidated Foods Corporation Pointe Claire Que $107,716, Consoltex Inc Cowansville Que $169,655, Distex-SNA Inc Ville

REGIONAL INDUSTRIAL EXPANSION—*Concluded*

D'Anjou Que $156,938, Dominion Engineering Work Lachine Que $75,719, Dyne-A-Pak Inc Montreal Que $63,597, E D C Inc St Laurent Que $100,210, Erco Industries Ltd Varennes Que $371,980, Farinon Canada Ltd Dorval Que $64,967, Formules Mecanographiques Granby Que $89,417, G L C Canada Inc Lachine Que $8,473,266, Gamebridge Inc St Jerome Que $124,013, Harrington Tool and Die Co Ltee Lachine Que $72,907, Hercules Canada Ltd Varennes Que $1,954,429, Howmet Thermatech Canada Boucherville Que $488,676, Humpty Dumpty Foods Ltd Lachine Que $89,002, ICAM Technologies Corp & Icam Aerospace Corp Pointe Claire Que $75,865, Ilco Unican Inc Montreal Que $170,747, Imprimerie Trans-Continental St Hyacinthe Que $155,015, Industrial Combustion & Equipment Ltd Dorval Que $55,382, Industries Abaco Inc Montreal Nord Que $74,738, Ivaco Inc Marieville Que $2,495,817, J A Ferland & Fils 1972 Berthierville Que $80,458, Kian Couplings Inc Laval Que $76,515, Kraft Ltd Mont Royal Que $459,755, La Compagnie de Volailles Ville des Laurentides Que $111,884, La Confiserie Comete Ltee St Hyacinthe Que $136,439, La Poterie Laurentienne Inc St Jerome Que $57,500, Le Groupe Christie Ltee St Eustache Que $54,967, Les Aliments Edelweiss Inc Laval Que $117,750, Les Aliments FBI Ltee St Hilaire Que $77,103, Les Aliments Wong Wing Inc Montreal Que $52,167, Les Ateliers D'Ingenierie Lachine Que $259,016, Les Entreprises Hamelin Inc Boucherville Que $67,567, Les Plastiques Simport Ltee Beloeil Que $59,081, Les Produits Auto-Collant Vaudreuil Que $428,330, Les Produits D'Acier Welf Pointe Aux Trembles Que $108,126, Les Produits de Marque Ltd Brossard Que $52,285, Les Produits de Metal R&M Anjou Que $297,897, Line Canada Machine-Outil Granby Que $118,457, Lynx Industries Inc Amba St Lambert Que $233,964, M&R Plastics Inc Laval Que $51,702, Macline Fittings Ltd Lachine Que $128,733, Marine Industrie Ltee Tracy Que $674,818, Mecanique et Soudure A C Lachenaie Que $54,460, Melrose Packers Corp Montreal Que $101,981, Micom Co Ville Mont Royal Que $379,700, Mondo Rubber (Canada) Ltee Laval Que $50,809, Norca Industries Ltd St Laurent Que $67,500, Nutribec Ltee Montreal Que $196,722, Nutriforce Inc Longueuil Que $61,278, Nutrite Inc Ste Rosalie Que $52,500, Paco Corp Montreal Que $128,820, Papiers Inter-Cite Ltée Lachute Que $748,218, Phentex Inc St Hyacinthe Que $208,250, Polar Plastics Industries St Laurent Que $126,062, Pratt & Whitney Canada Inc Longueuil Que $2,564,914, Produits de Metal Vulcain St Jerome Que $72,159, Rayonese Textile Inc St Jerome Que $92,623 Rimprex Corp St Jean Que $89,000, S & G Products Inc Ste Sophie Que $53,441, Scanway Corp St Jean Que $67,513, Societe Cooperative Agricole St Jacques Que $140,784, Stablex (Canada) Ltee Blainville Que $108,677, Syracuse China of Canada Joliette Que $69,500, Textyrene Plastics Inc Baie d'Urfe Que $301,034, Tri-Steel Inc Montreal Que $264,244, Usinage Druco (1980) Inc St Leonard Que $56,957, Van Horne Bakery Products Montreal Que $67,500, Vittforge Inc St Hyacinthe Que $257,188, Waterville Cellular Products St Jerome Que $167,537, Wilson Machine Co Ltd Lasalle Que $131,884; Contributions under the Magdalen Islands Special Area Program $240,765; Contributions Under DREE Other Programs $1,842,727—Nfld & Labrador Development Corp Ltd NLDC St John's Nfld $512,301, Canadian Institute for Research on Regional Development Moncton NB $1,000,000, Physical Distribution Advisory Service Moncton NB $330,425; Contributions under Magdalen Islands AEDI $1,406; Contributions under the PEI Comprehensive Development Plan $12,430,704—Charlottetown Area Development Corporation Charlottetown PEI $102,144, Charlottetown Area Industrial Commission Charlottetown PEI $93,515, Holland College Charlottetown PEI $389,595, L'Association Co-opérative du Village des Pionniers Acadiens Ltée Abrams Village PEI $543,680, Minister of Finance Charlottetown PEI $8,622,556, Silver Fox Curling Club Summerside PEI $770,000, Summerside Area Industrial Commission Summerside PEI $132,900, Town of Summerside Summerside PEI $224,306, West Prince Industrial Commission Alberton PEI $52,500; Contributions under the New Employment Expansion and Development Program $531,647—Tourbières Tabrico Inc St-Nazaire Que $210,242, Moira Conservation Authority Belleville Ont $78,549; Contributions under the Special Recovery Capital Projects Program $1,595,577—Province of Nova Scotia Halifax NS $95,577, Community Improvement Corporation Fredericton NB $1,500,000; Contributions paid under Summer Canada '83 $457,769; Contributions paid under the Agricultural and Rural Development Act—Special ARDA $14,421,258—Thuderchild Band North Battleford Sask $313,177, 205550 Saskatchewan Corp Meadow Sask $97,215, NMI Holdings Ltd Regina Sask $183,014, Montreal Lake Band Montreal Lake Sask $143,551, Favels Family Farm Fort Qu'Appelle Sask $66,400, SINCO Exploration Ltd Saskatoon Sask $93,139, Chitek Lake Indian Development Corp Ltd Chitek Lake Sask $123,973, Northland Processors Inc Saskatoon Sask $79,824, Flying Dust Band Meadow Lake Sask $150,881, Musqua Holdings Ltd Meadow Lake Sask $54,813, SINCO Developments Ltd Montreal Lake Sask $301,655, Federation of Saskatchewan Indians Saskatoon Sask $96,523, Lonesome Prairie Sand & Gravel Ltd Broadview Sask $65,297, Makwa Lake Development Co Loon Lake Sask $132,352, Sask Indian Arts & Crafts Ltd Regina Sask $56,475, Minister of Finance Regina Sask $244,591, Lou's Small Engines & Sports Ltd Fort Smith NWT $85,100, Ft Franklin Development Corp Norman Wells NWT $131,325, Ft McPherson Incorporated Band Ltd Fort McPherson NWT $191,171, Denendah Development Corp Calgary Alta $600,163, Han Fisheries Ltd Whitehorse YT $56,000, Indian Arts & Crafts Co-operative Ltd Whitehorse YT $67,200, Morris Auto Service Ltd Carcross YT $83,100, Dawson Indian Band Dawson City YT $74,181, Dena Ku Company Ltd Whitehorse YT $73,020, McDonald Brothers Electric Ltd Edmonton Alta $55,000, Antler Aviation Ltd Inuvik NWT $81,000, Whitford Holdings Ltd Yellowknife NWT $67,930, Koomiut Co-operative Assoc Yellowknife NWT $80,333, Gov't of the Northwest Territories Yellowknife NWT $822,866, Yukon Government Whitehorse YT $208,775, Cardaeger Ford Mercury Sales Roblin Man $86,800, Chuck's Food Store Lac du Bonnet Man $54,854, Dakota Ojibway Develop Group Portage Man $54,293, Diamond Willow Inn Snow Lake Man $94,443, G & E Construction Ltd Snow Lake Man $88,209, Harmak/Sioux Valley Doors Brandon Man $202,169, Knoweler Enterprises Lac du Bonnet Man $85,536, KSM Futures Ltd Snow Lake Man $67,652, Lake Winnipegosis Dev Corp Winnipegosis Man $215,561, Libeau Inn Libeau Man $103,292, NAP Construction Letellier Man $56,388, Plainsman Esso Portage Man $70,813, Province of Manitoba Winnipeg Man $892,257, Short Bear Tribal Council Portage Man $67,260, Sioux Valley Senior Citizens Griswold Man $139,125, Trim Line Designs of Manitoba Brandon Man $88,480, Warmanco Inc St Laurent Man $84,612, Doig River Indian Band Rose Prairie BC $66,324, Central Native Fishermen's Co-op Vancouver BC $188,000, Ehattesaht Logging Ltd Zeballos BC $157,982, Inkameep Vineyards Oliver BC $71,147, Nimpkish Oyster Co Alert Bay BC $100,231, Portage Access Road Fort St James BC $90,000, Shulus Cattle Co Lower Nicola BC $86,200, Similkameen River Dyking Keremeos BC $249,172, Skidgate Band Council Queen Charlotte BC $60,000, South Dease Store Smithers BC $73,259, United Native Nations Watson Lake BC $85,445, Waglisla Airport Waglisla BC $77,940, Western Indian Agriculture Corp Vancouver BC $51,770.

Foreign Investment Review Agency $40,000

Contribution to the Conference Board of Canada $40,000

SCIENCE AND TECHNOLOGY $368,486,611

Ministry of State $2,430,000

Grant to the Canadian Science Writers' Association $1,000

Contribution toward the support of the International Institute for Applied Systems Analysis $381,909

Contribution to cover the cost of participation by Canada in the program of the European Space Agency $2,047,091

National Research Council of Canada $91,435,612

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM $91,357,612

International affiliations $409,111— International Bureau of Weights and Measures Paris France $141,004.

Grants to municipalities in accordance with the Municipal Grants Act $1,550,000— City of Gloucester Cloucester Ont $1,279,339, Township of Ramsay Ramsay Ont $54,321, The Corporation of the District of Saanich Saanich BC $85,000.

International Energy Agency Implementation Agreements $223,883

Institut de recherches d'Hydro Québec—Magnetic Confinement Fusion Research and Development Program $5,266,859— Hydro Québec Varennes Que $5,266,859.

Contribution for research on materials for fusion $869,244— Ontario Hydro Corporation Toronto Ont $869,244.

The Institute of Man and Resources for the operation of the Atlantic Wind Test Site $200,000— The Institute of Man and Resources Charlottetown PEI $200,000.

Manitoba High Voltage Direct Current (HVDC) Research Centre—High voltage direct current transmission on Nelson River $208,318

Support scientific and engineering conferences—NEP $20,283

The Institute for Hydrogen Systems $1,404,000— Institute for Hydrogen Systems Mississauga Ont $1,404,000.

Assistance towards applied research and improvements in technology to Canadian industry—Industrial Research Assistance Program $37,103,023— A-Cubed Inc Mississauga Ont $218,415, Agri Seed Inc Chatham Ont $55,283, Agropur Cooperative Agrialimentaire Granby Que $97,000, Alberta Livestock Transplant Ltd Calgary Alta $90,400, Alberta Wheat Pool Calgary Alta $151,700, Alkaril Chemicals Ltd Mississauga Ont $143,956, Almax Industries Ltd Lindsay Ont $91,374, AMCA International Ltd Ottawa Ont $97,200, Atlantic Bridge Co Ltd Lunenburg NS $261,551, Ault Foods Ltd London Ont $100,000, B M High Tech Inc Collingwood Ont $131,900, Bach-Simpson Ltd London Ont $107,400, Barringer Research Ltd Rexdale Ont $476,126, Bata Engineering Ltd Batawa Ont $71,017, Bausch & Lomb Inc Nepean Ont $105,947, Bell Northern Research Ltd Ottawa Ont $1,309,558, Bio-Endo Inc Montreal Que $79,087, Bio-Research Laboratories Ltd Senneville Que $324,689, Bishop Building Materials Ltd Toronto Ont $50,854, Borden Chemical Company Ltd Westhill Ont $185,266, The Borden Company Ltd Willowdale Ont $257,026, Building Products of Canada Ltd La Salle Que $191,243, C I L Inc Toronto Ont $74,377, Montreal Que $105,802, Cadre Information Transfer Systems Inc Downsview Ont $238,903, Calona Wines Ltd Kelowna BC $101,700, Cambrian Engineering Group Ltd Mississauga Ont $182,801, Canadian Canners Ltd Burlington Ont $243,531, Canadian Farm Co Ltd Chatham Ont $216,646, Canadian Steel Wheel Montreal Que $83,099, Carte Electric Ltd Winnipeg Man $122,672, Ceda Manufacturing & Sales Ltd Calgary Alta $71,016, Centrodyne Inc Montreal Que $107,681, Champion Road Machinery Ltd Goderich Ont $269,487, Château des Charmes Ltd Niagara on the Lake Ont $133,661, Chinook Chemicals Company Toronto Ont $53,300, CIBA-Geigy Seeds Ltd Ailsa Craig Ont $206,869, Canadian General Electric Co Ltd Toronto Ont $61,844, Color Your World Inc Toronto Ont $151,809, Com Dev Ltd Cambridge Ont $312,600, Cominco Ltd Trail BC $155,741, Computrol Systems Ltd Vancouver BC $427,308, Cuddy Farms Ltd Strathroy Ont $157,912, Data Images Inc Ottawa Ont $145,915, Develcon Electronics Ltd Saskatoon Sask $57,169, Dextran Products Ltd Scarborough Ont $137,928, Diagnostic Chemicals Ltd Charlottetown PEI $50,400, Diffracto Ltd Windsor Ont $271,000, Dighem Ltd Toronto Ont $197,714, Diners Delite Foods Ltd Niagara Falls Ont $54,528, Dominion Engineering Works Ltd Montreal Que $130,404, Domtar Inc Senneville Que $106,786, Dunlop Construction Products Inc Mississauga Ont $109,827, Eastern Dairy Food Co-operative Antigonish NS $61,381, Epitek Electronics Ltd Kanata Ont $81,206, Exeltor Inc Bedford Que $68,306, Export Packers Co Ltd Bramalea Ont $143,068, Joseph F Lamb Company Ltd Windsor Ont $116,485, General Steel Wares Inc Mississauga Ont $161,245, Gemtex Co Ltd Rexdale Ont $87,288, Gen-Tec Seeds Ltd Woodslee Ont $112,399, General Foods Ltd Toronto Ont $174,901, Glenn Seeds Ltd Blenheim Ont $62,000, Griffith Laboratories Ltd Scarborough Ont $418,543, Le Groupe Christie Ltée St-Eustache Que $119,990, Guertin Bros Coatings and Sealants Ltd Winnipeg Man $97,462, H J Heinz Co of Canada Ltd Toronto Ont $195,625, Hillebrand Estates Winery Ltd Niagara on the Lake Ont $51,232, HiTech Canada Ltd Nepean Ont $244,035, Holiday Juice Ltd Windsor Ont $93,033, Home Technics Ltd Peterborough Ont $55,653, Hospital for Sick Children Research Development Corp Toronto Ont $386,312, Huron Chemicals Ltd Kingston Ont $99,012, Hybrid Turkeys (1981) Ltd Kitchener Ont $90,606, Institute Armand Frappier Inc Laval des Rapides Que $300,408, Imperial Flavours Inc Mississauga Ont $136,030, Inco Metals Ltd Toronto Ont $146,077, Les Industries Provinciales Ltée St-Damien Que $93,510, Instatel Inc Kanata Ont $60,000, International Submarine Engineering Ltd Sidney BC $280,648, Irco Industries Ltd Brantford Ont $106,673, J D Irving Ltd St John NB $262,322, John Labatt Ltd London Ont $121,674, K W Wilk Associates Ltd Nepean Ont $57,700, Kelowna Nurseries Ltd Kelowna BC $149,500, King Grain & Seed Co Ltd Chatham Ont $102,851, Koehring Canada Amca International Ltd Brantford Ont $277,735, Lab-Volt Quebec Inc Ste Foy Que $202,500, Lakeside Electronics Ltd Whitby Ont $78,091, A Lassonde et Fils Inc Rougemont Que $54,409, Leigh Instruments Ltd Toronto Ont $86,336, Les Laboratoires Oméga Ltée Montreal Que $81,440, Litton Systems Canada Ltd Rexdale Ont $114,122, Love Brothers (1978) Ltd Toronto Ont $59,897, Lumonics Inc Kanata Ont $192,100, MacDonald Dettwiler and Associates Ltd Richmond BC $358,100, MacMillan-Bloedel Research Ltd Vancouver BC $105,200, Majestic Laser Systems Ltd Edmonton Alta $251,175, Maple Leaf Mills Ltd Toronto Ont $128,222, Matthew McAvan Enterprise Ltd Mississauga Ont $91,368, Micronav Ltd Sydney NS $211,203, Milltronics Ltd Toronto Ont $107,224, Moli Energy Ltd Burnaby BC $399,800, Moniteq Ltd Concord Ont $121,824, NCR Canada Ltd Waterloo Ont $204,242, Nelson's Dairy Ltd Weston Ont $126,839, Nordco Ltd St John's Nfld $127,079, Northway-Gestalt Corporation Toronto Ont $122,500, Ontario Centre for Advanced Manufacturing Cambridge Ont $78,332, Opto-Electronics Inc Oakville Ont $153,675, Otto Pick & Sons Seed Ltd Richmond Hill Ont $132,496, Payton Associates Ltd Scarborough Ont $51,525, Photochemical Research Assoc London Ont $169,235, Picker International Canada Inc Bramalea Ont $61,235, Potton Chemicals Ltd Masonville Que $128,315, Pulp and Paper Research Institute of Canada Pointe Claire Que $508,289, Pratt & Whitney Aircraft Canada Ltd Longueuil Que $163,945, QA Laboratories Ltd Toronto Ont $58,196, Radiimmunoassay Inc Scarborough Ont $71,951, Reed Paper Ltd Toronto Ont $134,443, Reichhold Ltd Weston Ont $175,843,

SCIENCE AND TECHNOLOGY—*Continued*

Research Foods Ltd Downsview Ont $124,552, Rieder Distillery Ltd Grimsby Ont $72,495, Rochevert Industries Inc Lindsay Ont $79,454, Safer Agro-Chem Ltd Victoria BC $142,282, Santé Naturelle Ltée Laprairie Que $77,513, Sask Dehydrators Assoc Tisdale Sask $94,323, Saskatchewan Wheat Pool Regina Sask $320,446, Scannar Engineering Ltd Cornwall Ont $147,200, Sciex Ltd Thornhill Ont $135,168, Scintrex Ltd Concord Ont $163,301, Semico Inc Ste Rosalie Que $250,000, Shamrock Springs Trout Farm Ltd Erin Ont $98,747, Sherritt Gordon Mines Ltd Fort Saskatchewan Alta $257,383, Siltronics Ltd Kanata Ont $87,919, SNC Inc Montreal Que $60,655, Stelco Inc Hamilton Ont $264,108, Syntronics 542435 Ont Ltd Toronto Ont $200,000, TC Ophthalmics Products Ltd Toronto Ont $114,588, Tembec Inc Temiscaming Que $129,543, Thompson W G & Sons Ltd Blenheim Ont $198,791, Thought Technology Ltd Montreal Que $114,792, Til-Tek Ltd Kemptville Ont $64,034, Trans Canada Resources Ltd Calgary Alta $59,061, Trench Electric Ltd Scarborough Ont $239,959, Tridon Ltd Oakville Ont $113,239, Trojan Environmental Products Ltd London Ont $72,707, Uniroyal Ltd Don Mills Ont $349,475, United Tire & Rubber Co Ltd Rexdale Ont $290,253, Universal Flavours (Canada) Ltd Rexdale Ont $90,592, Vortek Industries Ltd Vancouver BC $107,809, Warner-Lambert Canada Inc Scarborough Ont $102,718, Western Packaging Systems Ltd Richmond BC $98,792, Weston George Ltd Toronto Ont $67,815, Worthington Canada Inc Brantford Ont $55,067, Xerox Research Centre of Canada Ltd Mississauga Ont $174,670, Zenon Environmental Inc Burlington Ont $97,605.

Contributions to provincial research organizations and research institutes to provide technical information and field services $5,251,239—Alberta Research Council Edmonton Alta $455,000, British Columbia Research Council Vancouver BC $549,500, Centre de recherche industrielle du Québec Ste Foy Que $364,389, Manitoba Research Council Winnipeg Man $452,309, Newfoudland and Labrador Development Corporation St John's Nfld $87,500, Nova Scotia Research Foundation Corporation Halifax NS $501,662, Ontario Research Foundation Mississauga Ont $396,667, Research and Productivity Council Moncton NB $432,000, Saskatchewan Research Council Saskatoon Sask $665,000, Assoc of Consulting Engineers Ottawa Ont $332,049, Canadian Institute of Metalworking Hamilton Ont $90,000, C-Core St John's Nfld $53,000, Le Centre d'innovation industrielle de Montréal Montréal Que $120,000, Fisheries Research Institute Halifax NS $53,000, Forintek Canada Corporation Ottawa Ont $90,000, Manufacturing Technology Centre Fredericton NB $90,000, NORDCO Ltd St John's Nfld $53,000, Production Engineering Research Assoc United Kingdom $50,000, The Welding Institute of Canada Oakville Ont $196,667.

Program for Industry-Laboratory Projects $9,455,906—Almax Industries Ltd Lindsay Ont $137,292, Applied Bio-Nomics Ltd Sidney BC $50,153, Atlantic Bridge Company Ltd Lunenberg NS $122,701, Atlantis Sea Farms Ltd Clifton Royal NB $96,258, Bio-Research Laboratories Ltd Senneville Que $73,953, Canadian Farm Ltd Chatham Ont $213,712, Canadian General Electric Company Toronto Ont $95,183, Canadian Marconi Company Montreal Que $73,886, Com Dev Ltd Cambridge Ont $227,397, Connaught Research Institute Willowdale Ont $248,555, Cymbol Cybernetics Corp Ottawa Ont $437,125, De Havilland Aircraft of Canada Ltd Downsview Ont $181,235, Diffracto Ltd Windsor Ont $198,623, Digim (Québec) Quebec Que $109,805, Digital Telecommunications Ltd Mississauga Ont $50,795, Dipix Systems Ltd Ottawa Ont $894,122, Fundy Isles Marine Enterprises Ltd St Andrews NB $119,430, Futurex Communications Inc Montreal Que $55,720, GenTec Inc Ste Foy Que $246,509, Glenayre Electronics Ltd North Vancouver BC $108,776, Hypernetics Ltd Arnprior Ont $177,941, ICAM Technologies Pointe Claire Que $64,865, International Harvestor Canada Ltd Chatham Ont $237,478, Internav Sydney NS $80,125, Labatt Brewing Co Ltd London Ont $95,279, Linear Technology Inc Burlington Ont $260,855, Marine Lobster Farms Charlottetown PEI $185,000, Memtek Inc Nepean Ont $115,407, Metrex Instruments Brampton Ont $109,502, Nordco Ltd St John's Nfld $477,944, Opto-Electronics Ltd Oakville Ont $67,360, Orcatech Inc Ottawa Ont $86,038, Perception Downsview Ont $148,147, Premier Peat Moss Producers Ltd Rivière du Loup Que $121,370, Press Porcepic Victoria BC $55,885, Proto Manufacturing Ltd Oldcastle Ont $145,124, Radionics Medical Scarborough Ont $115,000, Research Foods Ltd Downsview Ont $83,263, Safer Agro-Chem Ltd Victoria BC $109,097, Sciex (A Division of MDS Health Group Ltd) Thornhill Ont $827,684, Sci-Tec Instruments Inc Saskatoon Sask $143,716, Seakem Oceanography Ltd Sidney BC $58,103, Sonotek Ltd Mississauga Ont $85,444, Terochem Laboratories Ltd Edmonton Alta $50,728, Vertex Industries Ltd Vermillion Alta $83,128, Videotron Communications Ltée Montreal Que $63,030, Zenon Hamilton Ont $267,829.

Institut de recherche d'Hydro-Québec—Large capacity vertical axis wind turbine program $3,598,714—Hydro Québec Varennes Qué $3,598,714.

Canadian Rehabilitation Council for the Disabled $185,000—Canadian Rehabilitation Council for the Disabled Toronto Ont $185,000.

Canada's share of the cost of the Canada-France-Hawaii Telescope Corporation $2,362,082—Canada-France-Hawaii Telescope Corporation Hawaii USA $2,362,082.

Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF project $23,209,950—Universities of: Alberta Edmonton Alta, British Columbia Vancouver BC, Simon Fraser Vancouver BC, Victoria Victoria BC $23,209,950.

Support of scientific and engineering conferences $40,000

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM $78,000

Canadian Film Institute $78,000—Canadian Film Institute Ottawa Ont $78,000.

Natural Sciences and Engineering Research Council $274,620,999

Grants and scholarships to promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering $274,620,999—A C F A S Montréal Qué $57,350, J P A Adoul Sherbrooke Qué $60,636, Alper Ottawa Ont $133,666, J Amiot Québec Qué $94,700, M Amram Montréal Qué $101,892, R J Anderson Vancouver BC $115,455, G H Anderson Toronto Ont $86,871, J B Anderson Toronto Ont $69,496, R C Anderson Guelph Ont $50,258, C D Anger Calgary Alta $196,580, J W Apsimon Ottawa Ont $93,160, D A Armstrong Calgary Alta $52,119, R L Armstrong Vancouver BC $61,215, R L Armstrong Toronto Ont $64,141, J T Arnason Ottawa Ont $97,213, D R Arnold Halifax NS $146,584, M Arockiasamy St John's Nfld $286,932, A S Arrott Burnaby BC $75,260, H H Arsenault Québec Qué $229,162, J G Arthur Toronto Ont $104,491, M J Ashwood-Smith Victoria BC $62,953, D L Atherton Kingston Ont $106,795, H L Atwood Toronto Ont $72,516, W A Aue Halifax NS $52,470, G L Austin Montréal Qué $136,621, W A Ayer Edmonton Alta $114,215, R E Azuma Toronto Ont $86,075, H Baadsgaard Edmonton Alta $370,300, R F W Bader Hamilton Ont $80,980, M C Baird Kingston Ont $73,079, N N Bakhshi Saskatoon Sask $55,923, A K Bal St John's Nfld $207,560, R Baldur Montréal Qué $50,000, G E Ball Edmonton Alta $61,770, E A Ballik Hamilton Ont $72,788, K G Balmain Toronto Ont $148,388, G M Bancroft London Ont $428,900, J W Bandler Hamilton Ont $98,986, E W Banister Burnaby BC $83,146, L I Barber Regina Sask $117,973, R C Barber Winnipeg Man

SCIENCE AND TECHNOLOGY—*Continued*

$64,660, G A Barbery Québec Qué $124,005, R G Barradas Ottawa Ont $75,716, G Baskerville Fredericton NB $100,000, M N Bassim Winnipeg Man $70,457, G S Bates Vancouver BC $53,000, H S Bayley Guelph Ont $92,179, A Bazerqui Montréal Qué $106,742, J C Beatty Waterloo Ont $113,483, C Beaumont Halifax NS $123,465, W Beckel Ottawa Ont $353,048, H A Becker Kingston Ont $147,851, J M Beeckmans London Ont $51,304, B Belleau Montréal Qué $89,040, B Benard Sherbrooke Qué $356,731, M A Bergougnou London Ont $121,015, J C Bergstrom Saskatoon Sask $51,700, D Bertrand Montréal Qué $54,000, H Bertrand Regina Sask $80,600, R W Besant Saskatoon Sask $99,587, H B M Best Sudbury Ont $89,610, J R Bettany Saskatoon Sask $68,786, K J Betteridge Montréal Qué $142,076, J D Bewley Calgary Alta $149,773, V K Bhargava Montréal Qué $81,475, R Billinton Saskatoon Sask $63,070, P P Biringer Toronto Ont $50,668, R W Blake Vancouver BC $59,775, B H Bland Calgary Alta $54,522, M Bloom Vancouver BC $99,640, G V Bochmann Montréal Qué $233,337, D K Bohme Downsview Ont $50,678, J Boisvert Montréal Qué $57,198, C T Bolton Toronto Ont $58,080, J R Bolton London Ont $180,408, F J Bonn Sherbrooke Qué $66,450, P M Boorman Calgary Alta $50,896, K S Booth Waterloo Ont $111,935, J H Borden Burnaby BC $305,804, R G Bosisio Montréal Qué $95,872, B Bosnich Toronto Ont $65,720, C Bouchard Québec Qué $142,973, M I Boulos Sherbrooke Qué $83,621, N Boutin Sherbrooke Qué $66,619, R Boyd Halifax NS $59,300, J C D Brand London Ont $65,508, A S Bregman Montréal Qué $126,140, J H Brewer Vancouver BC $114,450, J K Brimacombe Vancouver BC $157,678, C E Brion Vancouver BC $71,020, G J Brisson Québec Qué $144,570, D E Brodie Waterloo Ont $77,178, A G Brook Toronto Ont $64,137, M H Brooker St John's Nfld $52,095, C Brooks Montréal Qué $75,875, D L Brown Ottawa Ont $93,056, G G Brown Montréal Qué $65,589, J D Brown London Ont $101,988, L M Brown London Ont $51,200, E M Brussell Montréal Qué $225,340, L T Bruton Victoria BC $121,175, M P Bryden Waterloo Ont $60,530, D A Bryman Victoria BC $627,768, T A Brzustowski Waterloo Ont $59,466, J T Buckley Victoria BC $62,100, H A Buckmaster Calgary Alta $83,100, R J A Buhr Ottawa Ont $85,895, R T Bui Chicoutimi Qué $72,080, J Bures Montréal Qué $68,673, F J Burkowski Waterloo Ont $111,844, M D B Burt Fredericton NB $63,948, G W Bushnell Victoria BC $162,243, W Bushuk Winnipeg Man $102,520, J J Byerley Waterloo Ont $51,306, W G E Caldwell Saskatoon Sask $178,159, J C Callaghan Halifax NS $146,000, S E Calvert Vancouver BC $71,958. R Camarero Montréal Qué $82,790, J M Cameron Edmonton Alta $67,200, R G Cameron Toronto Ont $97,404, R G Campanella Vancouver BC $64,815, J L Campbell Guelph Ont $90,341, F F Cantwell Edmonton Alta $54,817, D T Canvin Kingston Ont $75,907, C E Capjack Edmonton Alta $53,015, H S Caplan Saskatoon Sask $3,547,984, H C Card Winnipeg Man $98,528, A Cardinal Québec Qué $166,533, C Carlone Sherbrooke Qué $71,719, R K Carnegie Ottawa Ont $904,210, R L Carroll Montréal Qué $51,092, A I Carswell Downsview Ont $51,802, C R Carter Hamilton Ont $56,780, J C Cartledge Kingston Ont $63,932, A J Carty Waterloo Ont $255,195, M J Cavey Calgary Alta $64,890, Cdn Council Anim Ottawa Ont $235,120, Cdn Jour/ChemEn Ottawa Ont $65,000, Cdn Jour/Math Toronto Ont $70,000, Cdn Microel Corp Kingston Ont $7,089,426, N J Cercone Burnaby BC $325,916, A C D Chaklader Vancouver BC $71,505, C L Chakrabarti Ottawa Ont $193,164, S G Chamberlain Waterloo Ont $138,194, E J H Chanq Victoria BC $143,001, S T Chanson Vancouver BC $186,550, P Chartrand Sherbrooke Qué $53,414, A Chatt Halifax NS $238,209, M C Chaturvedi Winnipeg Man $256,986, J D N Cheeke Sherbrooke Qué $93,117, R B Chenevert Québec Qué $280,287, K C Cheng Edmonton Alta $73,278, R M H Cheng Montréal Qué $72,383, D B Cherchas Vancouver BC $135,300, J A Cherry Waterloo Ont $133,548, F S Chia Edmonton Alta $57,063, R F Childs Hamilton Ont $205,039, J B Chin Montréal Qué $50,700, S L Chin Québec Qué $153,399, E Chornet Sherbrooke Qué $232,851, D A Christensen Saskatoon Sask $114,525, R B Church Calgary Alta $107,060, H C Clark Guelph Ont $67,840, G K C Clarke Vancouver BC $55,725, D L J Clive Edmonton Alta $51,191, R M Clowes Vancouver BC $712,082, J F Cochran Burnaby BC $57,865, R W Cochrane Montréal Qué $138,015, M Cocivera Guelph Ont $69,361, K M Cole Vancouver BC $79,140, G J M Collin Chicoutimi Qué $70,813, M P Collins Toronto Ont $58,300, G E Connell London Ont $570,555, B E Conway Ottawa Ont $364,932, F Cooke Kingston Ont $89,884, D E Cormack Toronto Ont $65,512, E A Cossins Edmonton Alta $74,073, J W Costerton Calgary Alta $163,469, A Craggs Edmonton Alta $86,516, F I M Craik Toronto Ont $55,094, R J Crawford Edmonton Alta $254,740, L W Crim St John's Nfld $61,665, D J Crossley Montreal Que $102,977, M Csörgö Ottawa Ont $57,118, W R Cullen Vancouver BC $145,991, J H Curran Toronto Ont $51,438, F L Curzon Vancouver BC $196,434, R J Cushley Burnaby BC $97,925, J M D'Auria Burnaby BC $70,900, G R Daborn Wolfville NS $62,280, J Dainty Toronto Ont $51,421, J D Dale Edmonton Alta $68,614, W R Datars Hamilton Ont $78,440, A J Daugulis Kingston Ont $51,198, J G Daunt Kingston Ont $53,042, A G Davenport London Ont $554,012, K G Davey Downsview Ont $124,721, E J Davison Toronto Ont $61,586, G E Dawson Kingston Ont $52,328, A J De Bold Kingston Ont $157,600, H I De Lasa London Ont $115,973, P De Mayo London Ont $124,980, J M DeMan Guelph Ont $116,790, L DeRoth Montreal Que $96,717, C A Delisle Quebec Que $62,014, S H Demers Montreal Que $164,189, D T Dennis Kingston Ont $78,658, P H M Depommier Montreal Que $100,500, E E Derenyi Fredericton NB $56,516, P Deslongchamps Sherbrooke Que $89,040, J E Desnoyers Sherbrooke Que $122,536, S B Dewan Toronto Ont $103,518, G Dhatt Quebec Que $81,409, T A Dick Winnipeg Man $54,914, J I Dickson Montreal Que $178,982, M J Dignam Toronto Ont $484,463, W H Dilger Calgary Alta $60,420, E Dimroth Chicoutimi Que $95,400, G D Dixon Waterloo Ont $62,900, G I Dmitrienko Waterloo Ont $52,232, P C Dodwell Kingston Ont $62,964, M A Dokainish Hamilton Ont $67,772, G Donnay Montreal Que $85,338, R Dore Montreal Que $141,500, J Dostal Halifax NS $299,848, Dotto-Schiff New Toronto Ont $55,968, R G H Downer Waterloo Ont $53,000, J Downey Fredericton NB $235,125, R W Doyle Halifax NS $57,240, J E Drake Windsor Ont $196,382, T E Drake Toronto Ont $79,150, R L Droste Ottawa Ont $58,053, G Drouin Montreal Que $220,014, J R Drummond Toronto Ont $112,290, M DuBow Montreal Que $74,603, E Dubois Quebec Que $71,736, W W Duley Downsview Ont $114,155, F A L Dullien Waterloo Ont $116,353, E B Dumbroff Waterloo Ont $82,654, M B Dusseault Waterloo Ont $76,466, H C Duthie Waterloo Ont $67,787, G G S Dutton Vancouver BC $65,259, J G Eales Winnipeg Man $51,198, A J Earp St Catharines Ont $87,893, D R Eaton Hamilton Ont $362,509, K W Edwards Ottawa Ont $52,500, P A Egelstaff Guelph Ont $118,649, R F Egerton Edmonton Alta $73,764, A Eisenberg Montreal Que $57,949, M E A El-Hawary Halifax NS $69,440, R M Ellis Vancouver BC $59,468, H A Elmaraghy Hamilton Ont $104,351, M I Elmasry Waterloo Ont $484,000, J D Embury Hamilton Ont $57,050, W J Emery Vancouver BC $88,803, N Epstein Vancouver BC $53,000, U Erb Kingston Ont $55,750, B Etkin Toronto Ont $90,505, P Eyre Guelph Ont $58,300, G G Fahlman Vancouver BC $241,839, E Fawcett Toronto Ont $54,198, K Feher Ottawa Ont $114,863, G Ferguson Guelph Ont $108,000, M A Fernando Guelph Ont $52,887, J D Fernie Toronto Ont $154,760, J A Finch Montreal Que $67,702, J A Findlay Fredericton NB $123,681, G Finn Moncton NB $50,120, W D Finn Vancouver BC $86,060, M Fiset Quebec Que $52,808, R C Flanagan Ottawa Ont $57,940, D G Fleming Vancouver BC $134,400, G L Fletcher St John's Nfld $96,533, M A Florian Montreal Que $104,180, D C Ford Hamilton Ont $90,339, A Forer Downsview Ont $73,610, C W Forsberg Guelph Ont $75,794, D F Forster Guelph Ont $650,938, P A Forsyth London

SCIENCE AND TECHNOLOGY—*Continued*

Ont $155,700, E Fortin Ottawa Ont $63,121, R O Fournier Halifax NS $140,667, L C Fowke Saskatoon Sask $62,420, D B Fowler Saskatoon Sask $70,066, J P Franck Edmonton Alta $65,128, M Franklin Windsor Ont $138,000, J M J Frechet Ottawa Ont $66,420, R C Frecker Toronto Ont $162,408, D G Fredlund Saskatoon Sask $79,168, G R Freeman Edmonton Alta $57,240, R A Freeze Vancouver BC $83,626, J D Friesen Toronto Ont $178,680, R F Frindt Burnaby BC $287,908, W R Frisken Downsview Ont $120,750, P Fritz Waterloo Ont $175,085, B L Funt Burnaby BC $60,277, C A Fyfe Guelph Ont $81,375, W S Fyfe London Ont $71,794, T M Fyles Victoria BC $82,072, P Gagnon Québec Qué $90,840, J E Gale St John's Nfld $104,486, B G Galef Hamilton Ont $57,035, B K Garside Hamilton Ont $111,236, E T Garside Halifax NS $56,766, G M Gaucher Calgary Alta $161,383, R Gehr Montréal Qué $63,239, N D Georganas Ottawa Ont $136,996, J C George Guelph Ont $56,621, A M Gibbins Guelph Ont $65,560, R J Gillespie Hamilton Ont $101,760, J E Gillott Galgary Alta $50,880, P C Gilmore Vancouver BC $326,401, G Gingras Montréal Qué $88,402, Y M Giroux Québec Qué $296,809, A D Glass Vancouver BC $67,100, I I Glass Toronto Ont $102,255, B R Glick Waterloo Ont $76,700, W G Godfrey Sackville NB $69,588, J A Goldak Ottawa Ont $471,413, A Goldenberg Toronto Ont $98,243, J M Gosline Vancouver BC $55,646, D I Gough Edmonton Alta $95,188, T E Gough Waterloo Ont $61,577, J R Grace Vancouver BC $108,945, W A G Graham Edmonton Alta $121,500, C G Gray Guelph Ont $86,508, D M Gray Saskatoon Sask $92,720, B C Gregory Québec Qué $96,680, A J F Griffiths Vancouver BC $64,868, T A Grigliatti Vancouver BC $83,142, J E Gruzleski Montréal Qué $151,749, R Guardo Montréal Qué $144,902, A Guha Toronto Ont $83,630, J E Guillet Toronto Ont $327,267, R M Guindon Ottawa Ont $335,892, M M Gupta Saskatoon Sask $87,429, H Gush Vancouver BC $87,223, L V Gusta Saskatoon Sask $68,340, J P Guthrie London Ont $53,000, R I L Guthrie Montréal Qué $125,716, O F Häusser Burnaby BC $65,700, J Hébert Ottawa Ont $63,000, N F Haard St John's Nfld $113,420, R Hackam Windsor Ont $89,334, R L Haedrich St John's Nfld $107,744, R R Haering Vancouver BC $139,305, B K Hall Halifax NS $61,480, J M Hall Halifax NS $89,512, L D Hall Vancouver BC $67,337, J Ham Toronto Ont $1,807,575, C Hamel Sherbrooke Qué $241,500, L E Hamelin Trois-Rivières Qué $134,167, A E Hamielec Hamilton Ont $129,184, S Hanessian Montréal Qué $114,429, A Hanna Montréal Qué $54,282, J S Hansen Toronto Ont $251,899, W N Hardy Vancouver BC $69,048, L Harris St John's Nfld $236,500, A G Harrison Toronto Ont $512,568, J P Harrison Kingston Ont $69,176, P J Harrison Vancouver BC $62,039, R G Harrison Ottawa Ont $64,968, G Harrower Thunder Bay Ont $82,140, H H Harvey Toronto Ont $50,416, M D Hasinoff Vancouver BC $78,200, J Hayes Montréal Qué $99,043, S S Haykin Hamilton Ont $190,739, R H Haynes Downsview Ont $154,200, E L Heasell Waterloo Ont $78,412, M C Heath Toronto Ont $108,218, P D N Hebert Windsor Ont $131,996, L G Hepler Edmonton Alta $50,529, P G Hill Vancouver BC $178,387, A Hirose Saskatoon Sask $61,620, R N Hiscott St John's Nfld $141,654, V S Hoa Montréal Qué $109,291, P W Hochachka Vancouver BC $101,760, J Hode Keyser Montréal Qué $59,920, W J R Hoefer Ottawa Ont $75,896, D W Hoeppner Toronto Ont $203,130, D A Holden Waterloo Ont $93,181, K G T Hollands Waterloo Ont $75,073, J L Holmes Ottawa Ont $83,458, R C Holt Toronto Ont $263,908, V Hornof Ottawa Ont $83,743, M Horowitz Edmonton Alta $773,249, F Hron Edmonton Alta $110,839, S E Hrudey Edmonton Alta $60,300, C K Hruska Downsview Ont $60,076, T R Hsu Winnipeg Man $172,780, P M Huang Saskatoon Sask $113,972, R E Huber Calgary Alta $72,382, J Hubert Montréal Qué $225,888, P M Huck Edmonton Alta $61,205, R R Hudgins Waterloo Ont $85,968, G R Hudson Saskatoon Sask $105,422, E Huebner Winnipeg Man $57,855, P C Hughes Toronto Ont $52,372, N P A Huner London Ont $84,500, L A Hunt Guelph Ont $67,174, D A Huntley Halifax NS $84,941, T C Hutchinson Toronto Ont $161,905, J B Hyne Calgary Alta $266,682, R K Ibrahim Montréal Qué $68,192, D R Idler St John's Nfld $362,732, R G Ingram Montréal Qué $105,912, D E Irish Waterloo Ont $95,329, G A Irons Hamilton Ont $235,280, M S Q Isaacson Vancouver BC $69,748, E E Ishiguro Victoria BC $128,544, V N Iyer Ottawa Ont $154,592, K R Jackson Toronto Ont $74,743, P W M Jacobs London Ont $59,918, B R James Vancouver BC $73,180, N P James St John's Nfld $50,880, W James Hamilton Ont $116,524, J C Jamieson Winnipeg Man $81,505, S Jana Saskatoon Sask $69,567, E Jay Fredericton NB $142,030, F T Jay Winnipeg Man $69,990, C Jeffrey Moncton NB $62,000, P Jelen Edmonton Alta $65,646, D J A Jenkins Toronto Ont $118,826, R E Jervis Toronto Ont $118,301, R R Johnson Vancouver BC $89,250, D Johnston Montréal Qué $868,868, J J Jonas Montréal Qué $69,316, D R Jones Vancouver BC $64,660, F W Jones Edmonton Alta $74,200, G Jones Vancouver BC $346,000, J B Jones Toronto Ont $103,987, W E Jones Halifax NS $64,130, K W Joy Ottawa Ont $81,032, M L G Joy Toronto Ont $67,142, G A Jullien Windsor Ont $201,181, G Just Montréal Qué $59,890, D Kahneman Vancouver BC $52,070, J Kalff Montréal Qué $51,940, S Kaliaguine Québec Qué $137,490, J W Kamphuis Kingston Ont $108,814, E R Kanasewich Edmonton Alta $55,120, L W Kannenberg Guelph Ont $83,740, K C Kao Winnipeg Man $80,021, J G Kaplan Edmonton Alta $53,000, R E Karamanos Saskatoon Sask $90,786, K J Kasha Guelph Ont $171,020, M Katz Downsview Ont $53,000, B D Kay Guelph Ont $139,862, A J Kayll Thunder Bay Ont $125,700, J A Keast Kingston Ont $68,244, R A B Keates Guelph Ont $83,400, P Kebarle Edmonton Alta $77,000, J F Keffer Toronto Ont $96,875, W B Kendrick Waterloo Ont $81,260, R W Kennedy Vancouver BC $150,990, T J Kennett Hamilton Ont $51,421, G A Kenney-Wallace Toronto Ont $160,786, D T Kenny Vancouver BC $1,045,512, R Kerrich London Ont $103,620, K A Kershaw Hamilton Ont $269,963, G M Kidder London Ont $54,100, D Kimura London Ont $52,645, G J King Guelph Ont $83,348, H W King Halifax NS $146,001, J King Saskatoon Sask $68,249, J D King Toronto Ont $130,320, J S G Kirkaldy Hamilton Ont $66,886, P Kitching Edmonton Alta $84,000, D Kluepfel Laval-des-Rapides Qué $73,192, R Knoechel St John's Nfld $52,379, D R Knott Saskatoon Sask $72,260, R Knowles Ste-Anne-de-Bellevue Qué $72,700, J A R Koehler Saskatoon Sask $77,856, B V Kokta Trois-Rivières Qué $88,323, P A Kolers Toronto Ont $53,869, J A Koningstein Ottawa Ont $87,543, E J Krakiwsky Calgary Alta $189,582, Krause Windsor Ont $65,381, M O Krause Fredericton NB $51,940, C J Krebs Vancouver BC $55,756, T H Krepec Montreal Qué $62,362, A J Kresge Toronto Ont $91,789, C R Krishnamurti Vancouver BC $69,172, Kristjanson Saskatoon Sask $347,750, P P Kronberg Toronto Ont $55,094, A M Kropinski Kingston Ont $94,558, J A Kuehner Hamilton Ont $803,580, J Kuijt Lethbridge Alta $165,757, D J Kushner Ottawa Ont $88,650, J P Kutney Vancouver BC $289,533, J L'Ecuyer Montréal Qué $53,000, M A Lachance London Ont $72,205, P Lacoste Montréal Qué $513,910, M Lacroix Laval-des-Rapides Qué $50,936, B Ladanyi Montréal Qué $63,600, J G Lafontaine Québec Qué $70,160, J D Landstreet London Ont $88,795, C H Langford Montréal Qué $135,936, Larivière Montréal Qué $104,717, E N Larter Winnipeg Man $101,419, Laurin Trois-Rivières Qué $165,708, J D Lavers Toronto Ont $68,214, J B Lavigueur Montréal Qué $152,250, F C P Law Burnaby BC $53,472, P H Le Blond Vancouver BC $107,038, R M Leblanc Trois-Rivières Qué $155,640, A Leduy Québec Qué $85,302, A Lee Hamilton Ont $660,101, E S Lee Toronto Ont $446,261, J K P Lee Montréal Qué $720,800, L Legendre Québec Qué $99,863, W C Leggett Montréal Qué $123,963, W J Leigh Hamilton Ont $72,500, A Lemay Québec Qué $118,083, R U Lemieux Edmonton Alta $137,800, J G Lenard Fredericton NB $68,267, Lenkinski Guelph Ont $52,025, J R Leslie Kingston Ont $392,043, J Lessard Sherbrooke Qué $62,841, L Lessard Montréal Qué $539,439, M M Leupin Québec Qué $229,100, A B P Lever Downsview Ont $94,298, M D

SCIENCE AND TECHNOLOGY—*Continued*

Levine Montréal Qué $131,287, S Lin Montréal Qué $67,995, N C Lind Waterloo Ont $54,281, J Lipkowski Guelph Ont $102,000, R List Toronto Ont $104,437, A E Litherland Toronto Ont $276,501, J L Littlepage Victoria BC $90,000, K V Lo Vancouver BC $57,770, K Y Lo London Ont $57,240, S N Lo Trois-Rivières Qué $57,334, M Locke London Ont $63,600, K E Louden Halifax NS $78,048, B C Y Lu Ottawa Ont $104,572, J N Ludden Montréal Qué $53,874, E M K Lui London Ont $55,448, G J Luste Toronto Ont $246,750, H I MacDonald Downsview Ont $276,385, J J MacDonald Antigonish NS $111,000, G H MacEwen Kingston Ont $80,845, J G MacGregor Edmonton Alta $56,180, W A MacKay Halifax NS $448,550, A F MacKenzie Ste-Anne-de-Bellevue Qué $58,000, G A MacKinnon Antigonish NS $102,300, D B MacLean Hamilton Ont $676,930, G MacLean Sackville NB $78,780, R A MacLeod Ste-Anne-de-Bellevue Qué $54,060, I B MacNeill London Ont $58,921, T H MacRae Halifax NS $60,692, G L Mackie Guelph Ont $62,409, G O Mackie Victoria BC $85,118, S A Macko St John's Nfld $59,780, G A Maclachlan Montréal Qué $88,510, I A Macleod Kingston Ont $87,265, Magnenat-Thalmann Montréal Qué $51,925, S Mak Hamilton Ont $51,940, M A Malcolm Waterloo Ont $140,163, O P Malik Calgary Alta $57,348, F D Manchester Toronto Ont $126,182, A Mandelis Toronto Ont $52,296, E G Manning Waterloo Ont $423,688, M Manocha St Catharines Ont $50,221, A H Manson Saskatoon Sask $76,057, C Manzagol Montréal Qué $184,337, B E March Vancouver BC $91,656, J W Mark Waterloo Ont $160,647, P Marmet Québec Qué $58,300, R R Marquardt Winnipeg Man $182,643, T A Marsland Edmonton Alta $149,089, J G Martel Québec Qué $252,598, P G Martin Toronto Ont $195,050, J H Masliyah Edmonton Alta $78,480, G R Mason Victoria BC $138,860, L G Mason Québec Qué $81,817, S E Masry Fredericton NB $59,540, R Massé Québec Qué $68,900, A T Matheson Victoria BC $205,094, J F Mathews Saskatoon Sask $68,208, A D May Toronto Ont $65,555, L A Mayer Halifax NS $114,543, C I Mayfield Waterloo Ont $85,330, D R McCalla Hamilton Ont $123,303, J W McConkey Windsor Ont $58,468, M E McCully Ottawa Ont $143,360, C A McDowell Vancouver BC $51,417, D J McEwen Saskatoon Sask $234,282, J W McGowan London Ont $60,860, D C McIntyre Ottawa Ont $53,700, N S McIntyre London Ont $65,550, J McKay Montréal Qué $65,715, J S C McKee Winnipeg Man $739,880, B D McKersie Guelph Ont $56,848, P J McLane Kingston Ont $82,678, W McLatchie Kingston Ont $254,400, A McLean Toronto Ont $226,004, J N McNeil Québec Qué $94,008, R H McNutt Hamilton Ont $286,660, D J McQueen Downsview Ont $72,919, D F Measday Vancouver BC $56,500, R M Measures Toronto Ont $53,635, J A Meech Kingston Ont $71,462, E Meerovitch Ste-Anne-de-Bellevue Qué $82,680, P Meincke Charlottetown PEI $61,130, I A Meinertzhagen Halifax NS $53,424, A Mellors Guelph Ont $62,532, R Melzack Montréal Qué $83,242, E Menipaz Ottawa Ont $63,917, Z Merali Ottawa Ont $55,051, D F Mettrick Toronto Ont $68,900, J Meyer Vancouver BC $202,884, G J Michaud Montréal Qué $53,530, B Michel Québec Qué $131,307, J R Miller Downsview Ont $68,680, M H Miller Guelph Ont $143,976, R C Miller Vancouver BC $160,172, L P Milligan Edmonton Alta $52,590, E L Mills Halifax NS $50,380, E F Milone Calgary Alta $59,243, D E Mitchell Halifax NS $59,678, V J Modi Vancouver BC $66,165, J B Moffat Waterloo Ont $72,886, G J Mogenson London Ont $57,542, M L Molle Toronto Ont $139,531, S Monaro Montréal Qué $63,600, M Moo-Young Waterloo Ont $159,042, R V Moody Saskatoon Sask $53,855, T W Moon Ottawa Ont $237,370, W Moon Winnipeg Man $265,912, T R Moore Montréal Qué $69,960, N R Morgenstern Edmonton Alta $160,704, S D Morgera Montréal Qué $50,244, J A Morisset Sherbrooke Qué $86,700, A H Morrish Winnipeg Man $302,725, J A Morrison Hamilton Ont $211,620, J B Morrison Burnaby BC $51,023, S R Morrison Burnaby BC $127,200, Mrosovsky Toronto Ont $51,410, K Muehlenbachs Edmonton Alta $92,757, D B Muggeridge St John's Nfld $87,686, W E Muir Winnipeg Man $99,237, R C Mullin Waterloo Ont $69,397, B B Murdock Toronto Ont $56,816, B D Murphy Saskatoon Sask $93,533, P Murphy Edmonton Alta $120,651, J Mylopoulos Toronto Ont $134,820, J S Nadeau Vancouver BC $125,439, A Nagy Chicoutimi Qué $78,494, A Naimark Winnipeg Man $592,781, S Nakai Vancouver BC $136,294, A J Naldrett Toronto Ont $61,215, R N Nazar Guelph Ont $69,640, G C Neilson Edmonton Alta $159,000, D E Nelson Burnaby BC $72,610, A W Neumann Toronto Ont $58,830, M M Newborn Montréal Qué $88,045, G Newkirk Halifax NS $72,080, E B S Newman Montréal Qué $99,327, P Nicholls St Catharines Ont $61,480, R W Nicholls Downsview Ont $94,271, P S Nicholson Hamilton Ont $85,897, E Nieboer Hamilton Ont $95,600, P Niessen Waterloo Ont $58,403, P N Nikiforuk Saskatoon Sask $56,498, R A Nolan St John's Nfld $75,720, V J Nordin Toronto Ont $266,797, M Novak London Ont $79,497, J W O'Brien Montréal Qué $219,666, P J O'Brien St John's Nfld $51,421, K F O'Driscoll Waterloo Ont $62,412, B A Oaks Hamilton Ont $106,618, A A Offenberger Edmonton Alta $332,575, K K Ogilvie Montréal Qué $122,133, T R Oke Vancouver BC $54,185, R W Olafson Victoria BC $179,862, K B Oldham Peterborough Ont $56,566, W K Oldham Vancouver BC $214,993, W C Olsen Edmonton Alta $349,800, C J Oram Vancouver BC $57,750, D P Ormrod Guelph Ont $110,060, N S Ostlund Waterloo Ont $74,936, Y B Ouellet Québec Qué $448,184, G A Ozin Toronto Ont $75,869, K Ozmon Halifax NS $101,000, M P Paidoussis Montréal Qué $54,980, C C Paige Montréal Qué $66,377, A U Paivio London Ont $62,222, W M Palmer Winnipeg Man $54,060, J G Paquet Québec Qué $324,658, P A Parker Fredericton NB $55,984, D Parkinson Calgary Alta $123,194, D L Parnas Victoria BC $52,407, R R Parsons Vancouver BC $165,070, W R Paskievici Montréal Qué $210,242, J Passmore Fredericton NB $76,284, P M Patel Montréal Qué $57,750, D D Patterson Montréal Qué $59,539, S Payette Québec Qué $64,397, G M J Payre Sherbrooke Qué $70,600, T H Pearce Kingston Ont $87,205, R E Pearlman Downsview Ont $63,523, G Pedersen Burnaby BC $357,713, W R Peltier Toronto Ont $259,870, A D Pelton Montréal Qué $70,412, S R Penstone Kingston Ont $350,073, H Pepin Québec Qué $301,724, L E Peppard Kingston Ont $90,044, P W Percival Burnaby BC $64,350, J R C Perkin Wolfville NS $89,840, A S Perlin Montréal Qué $55,833, H E Petch Victoria BC $234,766, R E Peter Edmonton Alta $93,867, R L Peterson Guelph Ont $223,973, T L Petit Toronto Ont $63,630, R P Pharis Calgary Alta $194,500, C R Phillips Toronto Ont $53,090, J E Phillips Vancouver BC $72,080, M Piché Québec Qué $62,048, E Piers Vancouver BC $51,421, G L Plaa Montréal Qué $131,296, R C Plowright Toronto Ont $50,816, G G Poirier Sherbrooke Qué $120,386, J C Polanyi Toronto Ont $262,800, B H Pomeranz Toronto Ont $52,033, G S Pond Vancouver BC $83,660, D Poussart Québec Qué $60,996, J M A Poutissou Vancouver BC $66,400, J F Prescott Guelph Ont $52,500, H O Pritchard Downsview Ont $51,940, R L Probert Ottawa Ont $97,642, J W Provan Montréal Qué $58,938, R J Puddephatt London Ont $69,430, R E Pugh Toronto Ont $933,565, D L Pulfrey Vancouver BC $83,496, G R Purdy Hamilton Ont $58,112, R M Quigley London Ont $107,012, D L Rabenstein Edmonton Alta $85,688, J I Reaside Guelph Ont $53,032, A Rahimtula St John's Nfld $59,413, N Rajaratnam Edmonton Alta $67,768, R P Rand St Catharines Ont $53,000, D J Randall Vancouver BC $80,560, W H Rapson Toronto Ont $67,337, L W Reeves Waterloo Ont $394,130, D M Regan Halifax NS $56,922, L J Reha-Krantz Edmonton Alta $54,590, D M Reid Calgary Alta $94,075, J Reid Hamilton Ont $74,359, Z F Reif Windsor Ont $94,102, G L Rempel Waterloo Ont $82,301, D A Rennie Saskatoon Sask $124,980, W F Reynolds Toronto Ont $306,800, Rhodes Waterloo Ont $56,508, P J H Richard Montréal Qué $72,080, F P J Rimrott Toronto Ont $58,037, V Ristic Toronto Ont $53,884, J C Ritchie Toronto Ont $55,120, R J Robertson Kingston Ont $71,100, R M Robertson Montréal Qué $52,258, L Robillard Montréal Qué $65,404, M J Robins Edmonton Alta $51,059, C

SCIENCE AND TECHNOLOGY—*Continued*

W Robinson Waterloo Ont $64,327, G G C Robinson Winnipeg Man $54,200, P T Robinson Halifax NS $230,550, F D Rochon Montréal Qué $68,320, J C Roder Kingston Ont $108,100, P A Rogers Québec Qué $60,880, P J Romaniuk Victoria BC $68,500, M R Rose Halifax NS $76,220, G Rostoker Edmonton Alta $69,960, D J Roulston Waterloo Ont $52,890, J M Rousseau Montréal Qué $58,152, N Rowlands Montréal Qué $119,375, C Roy Sherbrooke Qué $85,463, G Roy Edmonton Alta $78,750, Royal Soc Can Ottawa Ont $56,900, L J Rubin Toronto Ont $81,032, A Rudin Waterloo Ont $340,291, N Rumin Montréal Qué $78,960, R D Russell Vancouver BC $96,460, S O D Russell Vancouver BC $126,721, P J C Ryall Halifax NS $107,920, D E Ryan Halifax NS $110,198, D G Ryan Montréal Qué $477,750, S H Safe Guelph Ont $76,744, R G Saint-Jacques Québec Qué $77,808, C A T Salama Toronto Ont $295,586, K E Sanderson Calgary Alta $72,080, C Sandorfy Montréal Qué $155,002, D Sankoff Montréal Qué $137,905, L Savoie Québec Qué $62,119, M Sayer Kingston Ont $55,388, T P Schaefer Winnipeg Man $52,700, J R Scheffer Vancouver BC $53,759, R Scheibling Halifax NS $92,270, H B Schiefer Saskatoon Sask $140,000, P Schledermann Calgary Alta $58,300, H H Schloessin London Ont $62,540, H P Schreiber Montréal Qué $103,667, P J Schultz London Ont $162,544, K P Schwarz Calgary Alta $65,900, W M Schwerdtner Toronto Ont $72,860, G Scoles Waterloo Ont $364,168, D S Scott Waterloo Ont $224,298, R N Scott Fredericton NB $59,894, S D Scott Toronto Ont $187,970, G G E Scudder Vancouver BC $108,735, W D Seabrook Fredericton NB $97,445, E R Seaquist Toronto Ont $118,167, M V Sefton Toronto Ont $51,640, H J J Seguin Edmonton Alta $238,344, A P S Selvadurai Ottawa Ont $107,400, N Serpone Montréal Qué $55,120, G A Setterfield Ottawa Ont $309,820, K C Sevcik Toronto Ont $62,556, L Shafai Winnipeg Man $135,158, A M Sharaf Fredericton NB $57,346, G G Shepherd Downsview Ont $224,700, D M Sheppard Edmonton Alta $50,100, D H Shields Winnipeg Man $99,979, Y M Shin Saskatoon Sask $133,770, W L H Shuter Vancouver BC $59,220, J S Sim Vancouver BC $73,896, D J Simkin Montréal Qué $237,400, G M Simpson Saskatoon Sask $59,413, J J Simpson Guelph Ont $68,950, A R E Sinclair Vancouver BC $109,180, R S Singh Hamilton Ont $70,320, H M Skarsgard Saskatoon Sask $281,006, R J Slobodrian Québec Qué $477,000, W W Smeltzer Hamilton Ont $98,730, D R Smith Hamilton Ont $590,900, R J F Smith Saskatoon Sask $61,191, V H Smith Kingston Ont $140,131, P R Smy Edmonton Alta $218,861, D E Smylie Downsview Ont $55,540, V A Snieckus Waterloo Ont $102,703, K R Solomon Guelph Ont $154,474, T S Sorensen Calgary Alta $69,218, P G Sorenson Saskatoon Sask $159,905, G R South St John's Nfld $114,225, V Souza Machado Guelph Ont $50,668, M E Spencer Edmonton Alta $75,260, I D Spenser Hamilton Ont $63,779, D R Spink Waterloo Ont $156,200, J B Sprague Guelph Ont $56,381, K D Srivastava Waterloo Ont $64,142, St-Jacques Montréal Qué $55,650, L E St-Pierre Montréal Qué $137,612, S A St-Pierre Sherbrooke Qué $59,413, D G Stairs Montréal Qué $1,100,000, P C Stangeby Toronto Ont $106,080, T Stathopoulos Montréal Qué $67,615, W Steenaart Ottawa Ont $74,995, R P Steer Saskatoon Sask $342,884, J D Steeves Vancouver BC $64,661, J E Steiss Saskatoon Sask $56,600, L G Stephens-Newsham Edmonton Alta $57,198, E D Stevens Guelph Ont $54,287, J W B Stewart Saskatoon Sask $203,413, N F Stewart Montréal Qué $72,741, H F Stich Vancouver BC $83,740, M J Stillman London Ont $211,621, S R Stobart Victoria BC $92,935, B P Stoicheff Toronto Ont $395,400, P M Stokes Toronto Ont $89,161, R K Storms Montréal Qué $55,620, J B Stothers London Ont $56,318, M J Stott Kingston Ont $62,683, D W Strangway Toronto Ont $58,194, N A Straus Toronto Ont $72,500, O P Strausz Edmonton Alta $174,280, G Stroink Halifax NS $184,977, J O Strom-Olsen Montréal Qué $122,630, D F Strong St John's Nfld $328,246, S S Stuchly Ottawa Ont $51,187, C Y Suen Montréal Qué $55,060, J D Summers Guelph Ont $81,450, B Sundby Rimouski Qué $70,731, N J Susak Fredericton NB $72,934, J C Sutton Guelph Ont $103,096, D T Suzuki Vancouver BC $63,600, H J Swatland Guelph Ont $61,206, G W Swift Winnipeg Man $68,178, J F Sykes Waterloo Ont $187,292, I M Szöghy Québec Qué $51,500, B Szabados Hamilton Ont $121,670, W A Szarek Kingston Ont $136,077, K K Tangri Winnipeg Man $162,537, P Taras Montréal Qué $2,080,560, S E Tavares Kingston Ont $86,777, F A Tavenas Québec Qué $116,816, D R Taylor Kingston Ont $233,777, F J R Taylor Vancouver BC $56,048, D Theall Peterborough Ont $52,300, M L W Thewalt Burnaby BC $52,132, D A Thompson Hamilton Ont $55,031, J E Thompson Waterloo Ont $184,995, J R Thompson Edmonton Alta $68,136, T A Thorpe Calgary Alta $148,230, W R Thorson Edmonton Alta $313,800, T T Tidwell Toronto Ont $72,220, Timusk Hamilton Ont $51,198, R Tinawi Montréal Qué $83,822, J Tlusty Hamilton Ont $114,053, S S Tobe Toronto Ont $150,650, J M Toguri Toronto Ont $134,500, F W Tompa Waterloo Ont $82,028, T H Topper Waterloo Ont $81,620, G H N Towers Vancouver BC $227,105, O Trass Toronto Ont $109,986, A M Treisman Vancouver BC $50,350, R Tremblay Québec Qué $129,280, J M Trischuk Montréal Qué $339,242, J Trotter Vancouver BC $53,000, T J Trust Victoria BC $61,600, D D Tsichritzis Toronto Ont $245,894, J Tulip Edmonton Alta $108,134, E Tulving Toronto Ont $57,770, M A Tung Vancouver BC $87,980, A Turek Windsor Ont $57,774, R A Turkington Vancouver BC $84,486, M T Tyree Toronto Ont $78,022, B W Unger Calgary Alta $209,667, J L Valade Trois-Rivières Qué $160,730, Z Valenta Fredericton NB $69,904, J P Valleau Toronto Ont $324,118, W T H Van Oers Winnipeg Man $209,976, C H Vanderwolf London Ont $76,519, J E S Venart Fredericton NB $134,116, A N Venetsanopoulos Toronto Ont $107,665, R D Venter Toronto Ont $278,889, D P S Verma Montréal Qué $251,671, Vidyasagar Waterloo Ont $87,476, L C Vining Halifax NS $77,985, T Viswanatha Waterloo Ont $104,874, T Vo-Van Moncton NB $82,486, E W Vogt Vancouver BC $150,000, R C Von Borstel Edmonton Alta $149,991, Wagner Calgary Alta $461,416, D C Walker Vancouver BC $97,373, G Walker Calgary Alta $127,744, G A H Walker Vancouver BC $97,271, R G Walker Hamilton Ont $95,209, S Walker Thunder Bay Ont $62,255, Walsh Montréal Qué $70,606, J Walsh St John's Nfld $89,942, P J Wangersky Halifax NS $175,775, M A Ward Calgary Alta $187,169, W R Ware London Ont $74,520, J Warkentin Hamilton Ont $50,196, R E Wasylishen Halifax NS $309,278, A P Watkinson Vancouver BC $78,673, A K Watson Ste-Anne-de-Bellevue Qué $69,540, A Watton Victoria BC $60,100, R L Watts Kingston Ont $597,544, G C Weatherly Toronto Ont $324,053, D T Webb Kingston Ont $86,051, J M Webster Burnaby BC $237,700, G Weeks Vancouver BC $54,920, J A Weil Saskatoon Sask $105,300, L Weiler Vancouver BC $313,319, F Weinberg Vancouver BC $178,712, W G Wellington Vancouver BC $53,869, D E Wells Fredericton NB $124,484, M R Wertheimer Montréal Qué $301,762, G F West Toronto Ont $102,802, J A Westgate Toronto Ont $92,381, B L White Vancouver BC $178,500, B N White Kingston Ont $59,400, P S White Fredericton NB $254,724, J P Wiebe London Ont $71,312, K Wiesner Fredericton NB $64,130, G Williams Winnipeg Man $60,909, H Williams St John's Nfld $101,719, F R Wilson Fredericton NB $116,427, J D Wilson Guelph Ont $60,250, B W Wojciechowski Kingston Ont $89,253, S Wolfe Kingston Ont $148,190, C M Wood Hamilton Ont $103,933, G W Wood Windsor Ont $77,087, J M Wood Guelph Ont $65,535, R T Woodhams Toronto Ont $85,316, J Woods Lethbridge Alta $127,120, C M Woodside Ottawa Ont $117,738, J C Woolley Ottawa Ont $50,414, D W Wright Waterloo Ont $844,500, J D Wright Hamilton Ont $81,028, J D West Montréal Qué $50,141, G R Wyatt Kingston Ont $54,060, J R Wynnyckyj Waterloo Ont $137,696, H Yamauchi Windsor Ont $63,510, H Yamazaki Ottawa Ont $55,120, H Y H Yang Saskatoon Sask $51,810, K Yates Toronto Ont $96,680, P Yates Toronto Ont $86,305, A Yelon Montréal Qué $645,601, J L Yen Toronto Ont $76,850, G L Yip Montréal Qué $73,399, T S Yoon Toronto Ont $315,000,

SCIENCE AND TECHNOLOGY—*Concluded*

D York Toronto Ont $60,865, Young Vancouver BC $241,600, L G Young Guelph Ont $50,000, J H Youson Toronto Ont $115,899, S Zalik Edmonton Alta $57,040.

SECRETARY OF STATE $2,589,824,723

Department $2,589,824,723

OFFICIAL LANGUAGES PROGRAM $197,417,404

Grants to non-profit voluntary associations for the promotion of the use of Official Languages $2,566,162— Assoc des avocats du Nouveau-Brunswick Fredericton NB $99,900, Canadian Law Information Council Ottawa Ont $108,262, Canadian Museums Assoc Ottawa Ont $60,000, Centre de traduction et de terminologie juridique Université de Moncton Moncton NB $134,760, Centre recherche en droit Université McGill Montreal Que $207,840, Conseil International de la langue française Paris France $50,000, Fédération internationale des professeurs de Français Quebec Que $70,000, Jeune Chambre économique du Québec St-Louis de Terrebonne Que $50,000, Manitoba Department of Education Winnipeg Man $130,000, National Sports and Recreation Centre Inc Vanier Ont $62,115, Sommet Quebecois de la jeunesse Quebec Que $64,682, World Council of Churches Toronto Ont $150,000.

Contributions under terms and conditions approved by the Governor in Council in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independant schools and to associations of independant schools $192,590,390— College Notre Dame Sudbury Ont $107,856, Conseil des ministres de l'Education Toronto Ont $2,719,085, Fed Independant School Assoc Vancouver BC $274,327, Lycee Claudel Ottawa Ont $114,888, Manitoba Federation of Independant Schools Winnipeg Man $97,504, Min des Finances Province de Quebec Montreal Que $1,623,293, Minister of Finance Province of BC $5,725,023, Minister of Finance Province of NB Fredericton NB $3,924,440, Minister of Finance Province of Saskatchewan Regina Sask $2,332,631, Newfoundland Exchequer Account St John's Nfld $2,186,701, Provincial Treasurer Province of Alberta Edmonton Alta $5,256,655, Provincial Treasurer Province of PEI Charlottetown PEI $1,010,762, Provincial Treasurer Province of Nova Scotia Halifax NS $4,122,151, Provincial Treasurer Province of Ontario Toronto Ont $6,482,768, The Toronto French School Toronto Ont $193,182, Tresorier Provincial Province du Manitoba Winnipeg Man $5,849,889.

Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in area of territorial responsibility $370,000— Government of Yukon Territory Whitehorse Yukon $190,000, Government of Northwest Territories Yellowknife NWT $180,000.

Contributions to Canadian institutions, associations, other organizations and publications for language research $742,691— Assoc Canadienne des professeurs d'immersion Ottawa Ont $59,130, Canadian Parents for French Ottawa Ont $190,000, Canadian Modern Language Review Welland Ont $54,812, Centre International de recherche sur le bilinguisme Quebec Que $90,100.

Contributions to non public federal administration as well as national and provincial associations for expansion of linguistic services $1,148,161— Centre International de recherche sur le bilinguisme Quebec Que $126,000, Comité consultatif interministériel sur les langues officielles Fredericton NB $141,750, Department of Culture Heritage and Recreation Winnipeg Man $231,856, Government of Ontario Ministry of the Attorney General Toronto Ont $298,032, Ministère de la Justice du NB Fredericton NB $322,403.

EDUCATION SUPPORT PROGRAM $2,243,787,286

Contributions to post-secondary institutions and voluntary organizations to create a new or expanded capacity for research and development $30,000

Post-Secondary Education Support Contributions $2,065,213,585— Alberta Provincial Treasurer Edmonton Alta $150,875,000, British Columbia Minister of Finance Victoria BC $254,848,000, Manitoba Provincial Treasurer Winnipeg Man $95,703,234, New Brunswick Minister of Finance and Industry Fredericton NB $68,576,000, Newfoundland Exchequer Account Minister of Finance St John's Nfld $56,120,000, Northwest Territories Yellowknife NWT $3,817,500, Nova Scotia Minister of Finance Halifax NS $83,591,000, Ontario Provincial Treasurer Toronto Ont $790,175,000, Prince Edward Island Minister of Finance Charlottetown PEI $12,063,000, Quebec Ministre des Finances Montreal Qué $443,700,788, Saskatchewan Provincial Treasurer Regina Sask $104,103,063, Yukon Territory Whitehorse YT $1,641,000.

Interest Payments Liabilities and Alternative Payments to Provinces under the Canada Student Loans Act Contributions $178,543,701

CITIZENSHIP AND CULTURE PROGRAM $148,620,033

Grants to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of Citizens in Canadian society, to groups and organizations for youth $13,152,657—Alberta Status of Women Action Committee Edmonton Alta $50,000, Assoc des Femmes Collaboratrice St-Lambert Que $56,250, Assoc Féminine d'Éducation et d'Action Sociale Montreal Que $70,000, Boy Scouts of Canada Ottawa Ont $100,000, Canadian Assoc for Adult Education Toronto Ont $125,000, Central School Glace Bay NS $51,471, Charlottetown Rural High School Band Charlottetown PEI $53,274, Chinese Benevolent Assoc Winnipeg Chinese Public School Winnipeg Man $60,000, Coalition of National Voluntary Organizations Ottawa Ont $105,000, Faculté de l'Éducation Permanente Université de Montréal Montréal Que $50,000, Frontiers Foundation Operation Beaver Toronto Ont $50,000, Guides Catholiques du Canada Montreal Que $57,000, Handsworth Secondary High School North Vancouver BC $53,165, Institution Canadienne d'Éducation pour Adultes Montréal Que $120,000, La Fondation MacDonald Stewart Montreal Que $50,000, Manitoba Action Committee for the Status of Women Winnipeg Man $60,000, National Assoc of Women and the Law Ottawa Ont $63,600, Nickle Junior High School Calgary Alta $59,307, Osoyoos Secondary School Osoyoos BC $55,066, Samuel Hearne Secondary High School Inuvik NWT $51,396, St Thomas More Collegiate Burnaby BC $58,077, Women's Research Centre Vancouver BC $70,800.

Grants to Friendship Centres, native women's groups, native community groups, native communications societies and native newspapers $3,551,126—Coqualeetza Education Training Centre Sardis BC $51,119, Corporation Nos Terres 1534-1984 Village des Hurons Que $210,000, Femmes Autochtones du Que Inc Montreal Que $96,300, Native Council of Canada Ottawa Ont $59,500, Native Education Concerns Group Winnipeg Man $70,700, Native Women's Assoc NWT Yellowknife NWT $55,500 Ojibwe Cultural Foundation West Bay Ont $58,209.

To support national federations, provincial associations as well as other groups or associations promoting the development of official language minority groups $6,734,062—Alliance Quebec Montreal Que $109,977, Assoc Canadienne Française de l'Alberta St Paul Alta $64,000, Assoc des juristes d'expression française de l'Ontario Ottawa Ont $56,000, Assoc française du conseil scolaire de l'Ontario Ottawa Ont $75,000, Assoc des gens de l'Air du Quebec Ste Foy Que $68,000, Assoc Culturelle Franco-Tenoise Yellowknife NWT $68,000, Boîte a Popicos

SECRETARY OF STATE—*Continued*

Edmonton Alta $60,000, Centaur Foundation for the Performing Arts Montreal Que $50,000, Centre Culturel La Ronde Inc Timmins Ont $70,000, Centre Franco Ontarien de Folklore Sudbury Ont $180,000, Cercle Français Miramichi Newcastle NB $61,520, Conseil économique du NB Inc Moncton NB $50,500, Faculté St Jean Edmonton Alta $70,000, Fédération Culturelle des Canadiens Français St Boniface Man $50,000, Fédération des Femmes Canadiennes Française Ottawa Ont $113,528, Fédération des Franco Colombiens Vancouver BC $60,319, Fédération des jeunes canadiens français Ottawa Ont $73,951, Festival de la chanson de Granby Inc Granby Qué $60,900, Fondation Fort Gibraltar St Boniface Man $50,000, Institut Joseph Dubuc St Boniface Man $85,000, Mouvement d'implication Francophones d'Orléans Orléans Ont $127,000, Outaouais Alliance Hull Que $90,000, Quebec Young Farmer's Provincial Federation Macdonald College Ste Anne de Bellevue Que $60,000, Société Franco Manitobaine St Boniface Man $108,421, Société Jeux Acadie Inc Petit Rocher NB $62,000, Théâtre du P'tit Bonheur Toronto Ont $50,500, Ukrainian Community Development Committee Winnipeg Man $100,000, Université d'Ottawa Faculté d'Éducation Ottawa Ont $60,000, Université d'Ottawa Services de l'Éducation Permanente Ottawa Ont $60,000.

Grants to voluntary groups, universities, institutions and individuals for promoting cultural development $9,066,871—Canadian Institute for Ukrainian Studies Edmonton Alta $58,500, Centro Scuola E Cultura Italia Toronto Ont $71,800, Chinese Canadian National Council Edmonton Alta $60,000, Collectif de recherche sur l'interaction des ethniques Sherbrooke Que $50,753, Indian Immigrant Aid Services Scarborough Ont $109,000, Maison d'Haiti Inc Montreal Que $50,500, Nat Assoc of Japanese Canadian Toronto Ont $61,200, Ontario Institute for Studies in Education Toronto Ont $279,924, Toronto Jewish Congress Willowdale Ont $60,000, YWCA of Metropolitan Toronto Toronto Ont $67,503.

Grants to the Lieutenant-Governors of the Provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their Provincial Capital $180,000

Canada's Birthday celebrations $2,604,282—British Columbia Canada Day Committee Vancouver BC $56,700, Citizen's Committee National Capital Ottawa Ont $115,020, Comité de la fête du Canada au Québec Montréal Que $67,219, Ontario Canada Day Committee Toronto Ont $60,100, Productions de Hugo de Pot Ltee Montreal Que $62,000, Universiade '83 Edmonton Alta $200,000.

Payments under Lieutenant-Governors Superannuation Act $97,638

Supplementary Retirement Benefit—Former Lieutenant-Governors $23,041

Grant to the Province of Newfoundland for the 400th anniversary of the arrival of Sir Humphrey Gilbert $394,000—Newfoundland Exchequer Account St John's Nfld $394,000.

Grant to the "Nova Scotia Parade of Sail 1984 Committee" for the 450th anniversary of the arrival of Jacques Cartier Halifax NS $50,000

Grant to the "Corporation du 450ième anniversaire de Cartier à Gaspé" for the 450th anniversary of the arrival of Jacques Cartier Gaspé Que $50,000

Grants to individuals in recognition of outstanding performance in the field of Canadian studies $25,000

Grants to human rights organizations $387,360

Grants for legal costs of challenges of provincial language legislation $150,000

Contributions towards the cost of citizenship and language instruction for immigrants equal to one half the appropriate provincial or territorial government's share $8,556,241—Min des Finances Province de Quebec Montreal Que $1,243,455, Minister of Finance Province of BC Victoria BC $2,492,778, Minister of Finance Province of Saskatchewan Regina Sask $72,781, Provincial Treasurer Province of Alberta Edmonton Alta $1,548,613, Provincial Treasurer Province of Ontario Toronto Ont $2,829,350, Provincial Treasurer Province of Manitoba Winnipeg Man $334,320.

Contributions to the provinces and the territories towards the cost of language texts for citizenship classes $693,260—Minister of Finance Province of BC Victoria BC $175,585, Provincial Treasurer Province of Alberta Edmonton Alta $175,743, Provincial Treasurer Province of Ontario Toronto Ont $298,776.

Contributions to status of women groups, canadian unity groups and group understanding and development organizations for projects promoting the full participation of Citizens in Canadian society, to voluntary organizations for youth exchange projects; OPCAN $37,474,112—Assoc Canadienne Française de l'Ontario Ottawa Ont $51,093, Assoc of Canadian Community Colleges Toronto Ont $263,000, Assoc féminine d'éducation et d'Action sociale Montreal Que $100,326, Assoc of Reserves for Improving Social Economics Lambeth Ont $62,699, Assoc des medias écrits communautaires du Quebec Inc Montreal Que $295,771, Cda Student Exchange Program Montreal Que $99,000, Cdn 4H Council Ottawa Ont $549,621, Cdn Bureau for International Education Ottawa Ont $424,000, Cdn Congress for Learning Opportunities for Women Toronto Ont $90,000, Cdn Council of Christians and Jews Toronto Ont $542,071, Cdn Legal Advocacy Information Research Assoc of the Disabled Ottawa Ont $50,000, Cdn Research Institute for the Advancement of Women Ottawa Ont $140,000, Centre des Jeunes de Sudbury Inc Sudbury Ont $52,875, Citizenship Council Manitoba Inc Winnipeg Man $76,592, Coalition Provincial Organizations for the Handicapped Winnipeg Man $320,000, Commission Récréation de la région Evangéline Inc Abram Village PEI $54,653, Conseil Organismes Francophone Toronto Metropolitain Toronto Ont $118,733, Coup d'pouce de Sherbrooke Que $56,448, Foundation Study Process Govt Ottawa Ont $65,000, Interchange Cdn Studies Whitehorse YT $201,611, La fondation pour l'aide aux travailleuses et travailleurs Montreal Que $106,215, Ligue des Droits et Libertés Montreal Que $175,050, McLelland Cathy Lynn and Rosemary Large Thunder Bay Ont $64,280, Mount Saint Vincent University Halifax NS $500,000, Multicultural Winnipeg Winnipeg Man $134,201, Nat Action Committee Status of Women Toronto Ont $185,500, Native Council of Canada Ottawa Ont $99,463, North American Indian Travelli College Cornwall Island Ont $102,069, OPCAN Katimavik Montreal Que $8,762,000, Patro Ottawa Ottawa Ont $74,205, Phillipine Assoc of Manitoba Inc Winnipeg Man $51,728, Place Lafontaine Penetanguishene Ont $52,641, Société éducative de visites et d'échanges au Canada Nepean Ont $972,600, Status of Women Society of Saskatchewan Regina Sask $60,000, The Terry Fox Canadian Youth Centre Ottawa Ont $638,495, TV Language Training Steering Committee Ottawa Ont $80,103, Wushin Emprisecri Chibougamau Edmonton Alta $60,974, YMCA of Metropolitan Toronto Toronto Ont $887,000.

Contributions to native associations, native women's groups, Friendship Centres and Capital Assistance for Friendship Centres $40,958,220—Aboriginal Multi-Media Society of Alberta Edmonton Alta $450,943, Alliance Laurentienne Metis et Indiens sans Statut Inc Hull Que $435,688, Assoc Metis and Non Status Indians of Sask Regina Sask $724,174, Assoc Nations Indiennes du Quebec Village des Hurons Que $296,026, Assoc of Iroquois and Allied Indians London Ont $123,066, Baffin Region Inuit Assoc Frobisher Bay NWT $312,939, Battleford Indian and Metis Friendship Centre North Battleford Sask $149,542, Bonnyville Canadian Native Friendship Centre Bonnyville Alta $144,504, Brandon Indian and Metis Friendship Centre Brandon

SECRETARY OF STATE—*Continued*

Man $148,140, Calgary Native Friendship Society Calgary Alta $230,443, Canadian Native Friendship Centre Edmonton Alta $183,150, Can AM Indian Friendship Centre Windsor Ont $79,957, Cariboo Friendship Society Williams Lake BC $288,185, Carrier Sekani Tribal Council Fort St James BC $53,542, Central Okanagan Indian Friendship Society Kelowna BC $107,244, Centre d'Amitié Autochtone de La Tuque Inc La Tuque Que $135,364, Centre d'Amitié Autochtone de Senneterre Inc Senneterre Que $108,605, Centre d'Amitié Autochtone de Quebec Inc Loretteville Que $125,550, Centre d'entraide Autochtone de Val d'Or Inc Val d'Or Que $140,111, Centre Indien Cri Chibougamau Que $155,363, Committee for Original Peoples Entitlement Inuvik NWT $273,914, Council For Yukon Indians Whitehorse Yukon $611,205, Cultural Communications Group Niagara Regional Native Centre Niagara on the Lake Ont $162,861, Dauphin Friendship Centre Inc Dauphin Man $141,405, Deh Cho Society Friendship Centre Fort Simpson NWT $96,897, Dene Nation Yellowknife NWT $357,926, Doh Day De Claa Indian Friendship Centre Prince George BC $144,035, Federation of Saskatchewan Indians Prince Albert Sask $534,387, Federation of Newfoundland Indians St-George's Nfld $134,420, First Nations Confederacy Inc Winnipeg Man $280,298, Flin Flon Indian Metis Friendship Assoc Inc Flin Flon Man $145,434, Fort Erie Native Friendship Centre Fort Erie Ont $80,572, Fort Nelson Liard Native Friendship Society Fort Nelson BC $99,930, Fort St-John Friendship Society Fort St John BC $91,835, Friendship House Assoc of Prince Rupert Prince Rupert BC $120,507, Band Council Treaty No 3 Kenora Ont $145,225, Grand Council No 9 Timmins Ont $203,191, Grande Prairie Friendship Centre Grande Prairie Alta $119,035, Hamilton Regional Indian Centre Hamilton Ont $329,704, High Prairie Native Friendship Centre High Prairie Alta $97,588, Indian Assoc of Alberta Winterburn Alta $432,650, Indian Metis Friendship Centre of Winnipeg Inc Winnipeg Man $180,299, Indian News Media Standoff Alta $271,644, Indian Tribal Councils of BC Vancouver BC $1,777,090, Indian Metis Friendship Centre of Prince Albert Corp Prince Albert Sask $182,354, Iugamo Hall Friendship Centre Inuvik NWT $196,331, Ininew Friendship Centre Cochrane Ont $115,730, Interior Indian Friendship Society Kamloops BC $124,232, Inuit Broadcasting Corp Inc Ottawa Ont $1,475,000, Inuit Committee on National Issues Ottawa Ont $1,126,021, Inuit Tapirisat Cda Ottawa Ont $715,524, James Bay Cree Communications Society Val d'Or Que $148,074, Keewatin Inuit Assoc Rankin Inlet NWT $290,838, Kermode Friendship Society Terrace BC $120,507, Kitikmeot Inuit Assoc Cambridge Bay NWT $290,838, Labrador Friendship Centre Happy Valley Labrador $153,373, Labrador Inuit Assoc Nain Labrador $262,073, Lillooet Friendship Centre Society Lillooet BC $114,554, Lynn Lake Friendship Centre Inc Lynn Lake Man $139,019, Makivik Corp Westmount Que $307,142, Manitoba Keewatinowi Okemakana Inc Thompson Man $240,703, Manitoba Metis Federation Winnipeg Man $720,094, Mannawanis Native Friendship Centre Society St Paul Alta $80,573, Ma Mow We Tak Centre Inc Thompson Man $145,383, Metis Assoc of Alberta Edmonton Alta $523,292, Metis Assoc of Northwest Territories Yellowknife NWT $339,978, Metis National Council No 5 Saskatoon Sask $883,114, Mic Mac Native Friendship Centre Halifax NS $141,825, Mission Indian Friendship Centre Mission BC $118,732, Mohawk Nation of Quebec Kahnawake Que $102,708, Moose Jaw Native Friendship Centre Corp Moose Jaw Sask $118,052, Moose Mountain Friendship Centre Carlyle Sask $86,787, Moosonee Native Friendship Centre Moosonee Ont $104,789, Napi Friendship Centre Pincher Creek Alta $114,581, Naskapi Montagnais Innu Assoc Northwest River Labrador $124,537, National Assoc of Friendship Centres Ottawa Ont $771,160, National Indian Brotherhood Ottawa Ont $1,499,350, Native Canadian Centre of Toronto Toronto Ont $225,557, Native Communication Incorporated Thompson Man $208,873, Native Communication Society Sydney NS $247,294, Native Communications Society of the Western NWT Yellowknife NWT $347,853, Native Communication Society Vancouver BC $296,370, Native Council of Canada Ottawa Ont $1,518,538, Native Council of Nova Scotia Truro NS $227,157, Native Council of PEI Charlottetown PEI $153,191, Native Friendship Centre of Montreal Inc Montreal Que $153,811, Native Women's Assoc of Cda Ottawa Ont $282,611, Nawican Friendship Centre Dawson Creek BC $199,305, NB Assoc of Metis and Non Status Indians Fredericton NB $239,865, Ne Chee Friendship Centre Kenora Ont $125,770, Neginuk Friendship Centre Inc La Ronge Sask $97,575, Nicola Valley Friendship Society Merritt Que $95,054, Nistawoyou Assoc of Friendship Centres Fort McMurray Alta $129,348, North Bay Indian Friendship Centre North Bay Ont $122,124, North Coast Tribal Council Prince Rupert BC $62,506, Northern Native Broadcasting Yukon $408,275, Northwest Friendship Centre Inc Meadow Lake Sask $117,353, N'Amerind Friendship Centre Inc London Ont $160,500, Nunatsiakmiut Incorporated Frobisher Bay NWT $203,096, Odawa Native Friendship Centre Ottawa Ont $98,106, Okalakatiget Society Postville Labrador $220,505, Ont Metis and Non Status Indian Assoc Sault Ste Marie Ont $697,091, Parry Sound Indian Friendship Centre Parry Sound Ont $95,213, Port Alberni Friendship Centre Port Alberni BC $118,732, Quesnel Tillicum Society Quesnel BC $144,185 Qu'Appelle Valley Friendship Centre Inc Fort Qu'Appelle Sask $80,572, Red Lake Indian Friendship Centre Red Lake Ont $170,072, Regina Friendship Centre Corp Regina Sask $191,513, Regroupement des centres d'Amitié Autochtone du Quebec Inc Montréal Que $61,117, Riverton and District Friendship Centre Inc Riverton Man $67,073, Roaring Rapids Friendship Centre Fort Smith NWT $134,922, Rocky Native House Friendship Centre Rocky Mountain House Alta $103,582, Sagitawa Friendship Society Peace River Alta $114,581, Sappujjijit Friendship Centre Rankin Inlet NWT $80,573, Saskatchewan Native Communication Corp Regina Sask $149,934, Saskatoon Indian and Metis Friendship Centre Inc Saskatoon Sask $181,701, Sask Northern Native Communications Inc Regina Sask $89,000, Sault Ste Marie Indian Friendship Centre Sault Ste Marie Ont $101,009, Selkirk Friendship Centre Inc Selkirk Man $161,640, Sik Ook Kotok Friendship Society Lethbridge Alta $118,044, Sioux Lookout Fellowship and Communication Centre Sioux Lookout Ont $156,994, Skookum Jim Friendship Centre Whitehorse Yukon $337,142, Slave Lake Native Friendship Centre Society Slave Lake Alta $144,614, Smithers Indians Friendship Centre Society Smithers BC $118,732, Societe de communication Attikamek Montagnaise Village Hurons Que $365,000, Sudbury Indian Eskimo Friendship Centre Sudbury Ont $149,704, Swan River Indian and Metis Friendship Centre Inc Swan River Man $144,482, Sweetgrass Arts Publishing Inc Toronto Ont $67,135, Tagramiut Nipingat Incorporated Ottawa Ont $1,419,261, The Pas Friendship Centre Inc The Pas Man $160,418, The Portage Friendship Centre Inc Portage La Prairie Man $163,171, Thunder Bay Indian Youth Friendship Society Thunder Bay Ont $162,861, Thunderbird Friendship Centre Geraldton Ont $109,048, Tillicum Haus Society Nanaimo BC $118,732, Timmins Native Friendship Centre Timmins Ont $105,411, Tree of Peace Yellowknife NWT $207,850, Union BC Indian Chiefs Vancouver BC $271,674, Union of NS Indians Sydney NS $227,157, Union of NB Indians Fredericton NB $247,315, Union of Ont Indians Toronto Ont $214,512, United Native Friendship Centre Fort Frances Ont $127,170, United Native Nations Vancouver BC $630,361 United Native Nations Friendship Society Vernon BC $95,054, Uranium City Native Friendship Centre Uranium City Sask $143,661, Vale Island Friendship Centre Hay River NWT $107,765, Valley Native Friendship Centre Society Duncan BC $95,054, Vancouver Indian Centre Society Vancouver BC $180,123, Vancouver Indian Centre Society Vancouver BC $800,000, Victoria Native Friendship Centre Victoria BC $186,561, Wapata Inc Thompson Man $100,000, Wa Wa Ta Native Communications Society Sioux Lookout Ont $800,357, Ye Sa To Communications Society

SECRETARY OF STATE—*Concluded*

Whitehorse YT $153,472, Yorkton Friendship Centre Yorkton Sask $117,353.

Contributions in respect of national federations and provincial associations as well as other groups or associations promoting the development of official language minority groups $14,827,088—A cœur joie NB Inc Moncton NB $85,000, Activité Jeunesse 1980 Inc Moncton NB $255,575, Alliance Quebec Montreal Que $1,000,000, Assoc Canadienne Française de l'Ontario Ottawa Ont $885,000, Assoc Canadienne Française de l'Alta Edmonton Alta $648,000, Assoc Canadienne Française Ont Regionale Sudbury Sudbury Ont $50,400, Assoc Canadienne Française Ont Régionale Rive Nord Elliot Lake Ont $53,100, Association Canadienne Française Ont Regionale Timmins Timmins Ont $51,500, Assoc Canadienne Française Ont Regionale du Grand Nord Heart Ont $53,000, Association Canadienne Française Ont Conseil du Niagara Welland Ont $50,400, Assoc Canadienne Française Ont Region de Prescott Russell Alfred Ont $50,300, Assoc Cult Haut St Jean Comte Madawaska NB $52,500, Assoc Francophones du Nord Ouest de l'Ontario Thunder Bay Ont $53,300, Assoc Jeunesse Fransaskoise Inc Saskatoon Sask $119,900, Assoc Presse Francophone Hors Que Ottawa Ont $205,225, Assoc Que Regional English Media St Anne de Bellevue Que $120,000, Assoc Culturelle Franco Canadienne de la Sask Regina Sask $649,000, Assoc des Scouts du Canada Montreal Que $130,714, Assoc Francophone du Labrador Labrador Cité Nfld $70,781, Centre Cult Franco Manitobain St Boniface Man $181,900, Centre Culturel Colombien Vancouver BC $164,415, Centre d'Activités françaises Penetaguishene Ont $86,000, Centre Jeunes de Sudbury Sudbury Ont $140,000, Centre Regional Loisirs Culturel Inc Kapuskasing Ont $156,000, Cercle Français de Fredericton NB $60,940, Cercle Français de Saint John Saint John NB $60,000, Commission Culturelle Fransaskoise Inc Regina Sask $111,500, Committee for Anglophone Social Action New Carlisle Que $105,000, Conference Permanente Institut Acadiennes Petit Rocher NB $120,500, Conseil Acadien de coopération Culturelle Moncton NB $82,500, Conseil Albertain de coopération Edmonton Alta $61,000, Conseil Canadien de la coopération Lévis Que $89,500, Conseil de la vie Française en Amérique Quebec Que $59,266, Conseil de Promotion et de diffusion de la culture Moncton NB $106,000, Conseil Jeunesse Provinciale Saint Boniface Man $130,000, Conseil Organismes Francophone de Toronto Metropolitain Toronto Ont $126,000, Direction Jeunesse Ottawa Ont $243,800, English Speaking Townshippers Assoc Inc Sherbrooke Que $195,000, Fed Assoc Parents Instituteurs Langue Française de l'Ontario Ottawa Ont $76,320, Fed Francophone Hors Quebec Ottawa Ont $514,725, Fed Provinciale des Comités de Parents Saint Boniface Man $110,810, Federation Acadienne de la Nouvelle Ecosse Halifax NS $808,128, Fédération culturelle des Canadiens Français Saint Boniface Man $535,000, Federation des Femmes Canadiennes Françaises Ottawa Ont $303,189, Federation des Francophones de Terre-Neuve et du Labrador St John's Nfld $130,330, Federation des Franco Colombiens Vancouver BC $567,661, Fédération des Jeunes Canadiens Français Ottawa Ont $310,228, Fédération des Scouts de l'Atlantique Moncton NB $80,000, Federation Eleves du Secondaire Franco Ontarien Ottawa Ont $63,900, Francophonie Jeunesse de l'Alberta Edmonton Alta $129,500, Guides Catholiques du Canada Montreal Que $135,505, Institut de développement communautaire comté de Digby NS $143,151, Jeunesse Acadienne Ltee Wellington PEI $87,000, Provincial Treasurer Province of Nova Scotia Halifax NS $300,000, Quebec Farmer's Assoc Dorion Que $80,000, Societe Acadiens du NB Petit Rocher NB $580,000, Société Francophone de Victoria BC $53,950, Societe Franco Manitobaine Saint Boniface Man $882,000, Société Nationale des Acadiens Cap Pele NB $85,500, Société Saint Pierre Cheticamp NS $53,000, Societe Saint Thomas d'Aquin Summerside PEI $410,000, Tele Acadie Inc Bathurst NB $150,000, Terre Neuviens Français Cap St Georges Nfld $100,558, Théâtre Français d'Edmonton Edmonton Alta $70,000, Théâtre Action Ottawa Ont $90,500, Troupe Seizième Vancouver BC $64,900, Université de Moncton Moncton NB $498,600, Voice of English Quebec Quebec Que $105,000.

Employment Initiatives Summer Canada $1,014,559—Société éducative de visites et d'échanges au Canada Nepean Ont $384,608.

Contributions to voluntary groups, universities, institutions and individuals for promoting cultural development $5,287,416—Black Community Council of Quebec Montreal Que $54,378, Calgary Multicultural Centre Calgary Alta $54,500, Canadian Jewish Congress Montreal Que $72,000, Cdn Council for Multicultural Intercultural Education Regina Sask $69,351, Cdn Folk Arts Council Toronto Ont $300,000, Centro Scuolo E Cultura Italia Toronto Ont $130,702, Chinese Canadian National Council Scarborough Ont $65,900, Citizenship Council of Manitoba Inc Winnipeg Man $60,000, Cross Cultural Communication Centre Toronto Ont $78,550, Greek Community of Metro Toronto Inc Toronto Ont $53,082, Hamilton and District Multicultural Inc Hamilton Ont $50,000, Immigrant Services Society of BC Vancouver BC $73,960, Intercultural Assoc of Greater Victoria Victoria BC $59,853, Jewish Education Council of Greater Montreal Montreal Que $65,613, Maison Internationale Rive Sud Ville Brossard Que $53,000, Multicultural Council Windsor and Essex County Windsor Ont $50,000, Multicultural Council of Saskatchewan Inc Regina Sask $84,000, National Black Coalition of Canada Brossard Que $73,000, National Multicultural Theatre Assoc Toronto Ont $115,000, National Assoc of Canadians of Origins in India Ottawa Ont $84,000, Patronat Italo Canadien pour l'Assistance aux immigrants Montreal Que $74,441, PEI Multicultural Council Charlottetown PEI $60,000, Social Planning Council of Metropolitan Toronto Toronto Ont $66,510, Sudbury Regional Multicultural Centre Sudbury Ont $77,500, Thunder Bay Multicultural Assoc Thunder Bay Ont $60,000, Toronto Board of Jewish Education Willowdale Ont $231,875, Ukrainian Cdn Committee of Winnipeg Winnipeg Man $50,000, Union of NB Indians Fredericton NB $300,000.

Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian Studies $1,485,200—Assoc of Cdn Community Colleges Toronto Ont $360,000, Assoc for Canadian Studies Ottawa Ont $110,000, Cdn Institute for Historical Micro reproductions Ottawa Ont $100,000, Centre d'études en enseignement du Canada Université Laval Quebec Que $111,000, Institut québécois de recherche sur la culture Quebec Que $50,000, The Canada Studies Foundation Toronto Ont $350,000.

Contributions to the corporation "Quebec 1534-1984" for the 450th anniversary of the arrival of Jacques Cartier in Quebec $800,000—Corporation Quebec 1534-1984 Quebec Que $800,000.

Contribution to the New Brunswick Bicentennial commission in support of Bicentennial celebrations $750,000—Commission du Bicentenaire du Nouveau Brunswick Fredericton NB $750,000.

Contributions to Human Rights Organizations $307,900—Canadian Human Rights Foundation Montreal Que $93,000, Cdn Red Cross Society Toronto Ont $70,000, Canadian Rights and Liberties Montreal Que $90,000.

SOLICITOR GENERAL $22,506,862

Department $8,676,137

ADMINISTRATION PROGRAM $8,676,137

Grant to the Canadian Association of Chiefs of Police $50,000

Grant to the Canadian Association for the Prevention of Crime $125,000

SOLICITOR GENERAL—*Concluded*

Grant to the John Howard Society $50,000

Payments to the Provinces, Territories, public and private bodies in support of activities complementary to those of the Solicitor General $1,873,872—Canadian Assoc of Elizabeth Fry Societies Ottawa Ont $55,650, College of Cape Breton Sydney NS $90,647, Edmonton Police Department Edmonton Alta $81,520, Kent County Task Force on Family Violence Chatham Ont $69,103, Ministry of the Attorney General Victoria BC $129,547, National Joint Committee of the CACP and FCS Ottawa Ont $93,803, Riverborne Community Development Group Winnipeg Man $69,472, St Leonard's Society of Canada Windsor Ont $85,688, Simon Fraser University Burnaby BC $57,625, University of Montreal Montreal Que $105,000, University of Toronto Toronto Ont $105,000, Vancouver Police Department Vancouver BC $68,266, Victim Witness Services Kitchener Ont $83,594.

Student Summer and Youth Employment $1,716,265

Grants to Authorized After-Care Agencies $1,338,600—Assoc des Services de Rehabilitation Sociale Quebec Montreal Que $145,400, Canadian Assoc of Elizabeth Fry Societies Ottawa Ont $441,850, John Howard Society of Alberta Edmonton Alta $570,000, Prison Arts Foundation Brantford Ont $62,000.

New Employment and Expansion Development Program $3,522,400—Brant County Anti-Vandalism Committee Brantford Ont $74,158, Chehalis Indian Band Council Harrison Mills BC $60,106, I Craib Vancouver BC $78,895, Delta Youth Services Delta BC $75,339, The Frontier College Toronto Ont $184,618, Hamilton Wentworth Regional Police Hamilton Ont $122,312, C Neault Trois Rivieres Que $50,325, Newberry House Sudbury Ont $61,225, J Sawdon Toronto Ont $50,566, Seabird Island Band Agassiz BC $53,949, Stuart Nechako Community Services Port St James BC $68,848, Toronto Elizabeth Fry Society Toronto Ont $62,965, Victoria Police Department Victoria BC $84,656, West Coast Regional Advisory Council Stephenville BC $52,770, Wilderness Survival Mission BC $53,432.

Correctional Service $1,029,395

Pensions and other employee benefits $154,270

Penitentiary inmates accident compensation $6,902

Payments to survivors of employees of the Penitentiary Service and National Parole Service slain while on duty $51,476

Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services $816,747—Allied Indian & Metis Society Native Liaison Program Vancouver BC $92,640, ARCAD Duvernay Que $50,995, Frontier College Toronto Ont $72,095, Native Clan Organization Inc Winnipeg Man $80,837, Native Counselling Service of Alberta Edmonton Alta $217,889, Operation Springboard Toronto Ont $62,000.

Royal Canadian Mounted Police $12,801,330

LAW ENFORCEMENT PROGRAM $12,801,330

Grant to the Royal Canadian Mounted Police Veterans Association $2,500

Grant to the International Association of Chiefs of Police $1,500

Grants to survivors of members of the Royal Canadian Mounted Police killed in the course of duty $152,985

Pensions under the Royal Canadian Mounted Police Pension Contribution Act $10,868,119

To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty $1,703,191

Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty $73,035

SUPPLY AND SERVICES $475,545

Department $65,151

SUPPLY PROGRAM $65,151

Contributions towards Science and Technology Public Awareness $65,151

Statistics Canada $410,394

International Association for Research in Income and Wealth New Haven Conn USA $1,487

Inter American Statistical Institute Washington DC USA $40,628

International Statistical Institute Voorburg Netherlands $1,706

Massachusetts Institute of Technology Boston Mass USA $50,000

New Employment Expansion and Development Program $189,413

Student Summer Youth Employment $127,160

TRANSPORT $1,011,310,884

Department $581,827,062

DEPARTMENTAL ADMINISTRATION PROGRAM $1,125,840

Grants in aid of transportation research to universities, other organizations, university students and other individuals $691,428—Universities of: British Columbia Vancouver BC $86,920, Manitoba Winnipeg Man $53,000, Montreal Montreal Que $86,920, York Downsview Ont $174,370.

Grants to National Transportation Week Committee $20,000

Contributions for the support of transportation studies at universities and other institutions $414,412—Universities of: British Columbia Vancouver BC $62,000, Montreal Montreal Que $63,000, York Downsview Ont $73,435.

MARINE TRANSPORTATION PROGRAM $970,357

Grant to the Writer's Federation of Nova Scotia for the Evelyn Richardson Memorial Literary Award $150

Grants to Institutions assisting Sailors $12,000

Canada Safety Council $1,667

Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses $5,794

Contribution to the Council of Forest Industries in support of the Waterborne Debris Abatement Program on the Fraser River $50,000—Environment Canada Hull Que $50,000.

Summer Canada—Student Employment Program $138,035

Contribution to the Canadian Red Cross Society in respect of its boating safety program $250,000—Canadian Red Cross Society Toronto Ont $250,000.

Payment to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services

TRANSPORT—*Continued*

and the promotion of boating safety through accident prevention and education $461,717

Canada's share of the cost of the North Atlantic Ice Patrol $994

Contribution to the Centre for Cold Oceans Resource Engineering at Memorial University St John's Nfld $50,000

AIR TRANSPORTATION PROGRAM $35,013,819

Grant to Air Cadet League of Canada $23,600

Grant to Royal Canadian Flying Clubs Association $25,000

Contributions to Royal Canadian Flying Clubs, Schools and Instructors $24,415

Contributions to Air Transport Association of Canada $40,090

Subsidies to air carriers providing community air services in accordance with terms and conditions of contractual agreements as approved by the Minister of Transport and authorized by the Governor in Council within the terms of Section 18 of the Aeronautics Act, Chapter A-3, Revised Statutes of Canada, 1970 as amended: Perimeter Airlines (Inland) Ltd for the operation of the Prairie Air Service $77,500

Summer Canada—Student Employment Program $70,688

New Employment Expansion and Development $9,834

Contributions for the operation of municipal or other airports $16,461,591—Municipalité de la Basse Côte Nord Gaspé Qué $122,037, Blanc Sablon Qué $95,000, Brandon Man $230,499, Campbell River BC $214,865, Charlevoix Qué $53,038, Charlo NB $785,000, Chevery Qué $90,000, Churchill Falls (Labrador) Corp Ltd St John's Nfld $475,000, Cranbrook BC $555,726, Dawson Man $78,774, Dawson Creek BC $519,439, District of Lynn Lake Lynn Lake Man $253,594, District of Mystery Lake Thompson Man $527,933, Dryden Ont $446,442, Eldorado Nuclear Ltd Uranium City Sask $73,478, Flin Flon Man $188,259, Fort Frances Ont $77,121, Gagnon Qué $441,758, Gaspé Qué $165,000, Government of the North West Territories Yellowknife NWT $4,794,540, Government of the Yukon Territories Whitehorse YT $792,493, Hamilton Ont $1,010,380, Havre St Pierre Qué $105,000, Kelowna BC $484,397, Manitoba Hydro Winnipeg Man $287,554, Ministry of Finance Dept of Highways and Transportation Winnipeg Man $200,178, Moosonee Ont $158,068, Natashquan Qué $126,731, New Town of Rainbow Lake Alta $120,965, Peace River Alta $226,016, Pembroke Ont $176,202, Prince Albert Sask $164,550, Provincial Treasurer of Alberta Transport Dept of Revenue Accounting Finance Services Edmonton Alta $189,935, Rouyn Qué $380,000, Sarnia Ont $208,700, Sudbury Ont $838,000, The Toronto Harbour Commission Toronto Ont $655,000.

Quebec Aviation Ltd for services at St Leonard NB $371,250

Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities $6,426,822— Davis Inlet Labrador $761,346, Port Hope Simpson Labrador $1,143,049, Postville Labrador $1,911,973, Rigolet Labrador $1,387,339, Other Labrador payments $222,028, L'Association des pilotes de Louiseville Louiseville Qué $348,990, Drummondville Qué $292,500, La Tuque Qué $230,000, Sorel Qué $106,408.

Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities $5,110,516— Bathurst NB $244,000, Comité International de l'aéroport de St Methode à Dolbeau Dolbeau Qué $266,189, Economic Expansion Commission of Peninsula Inc Tracadie NB $100,356, Gely Construction Inc Weymontachie Qué $419,564, Humboldt Sask $200,000, Iroquois Falls Ont $74,000, La Sarre Qué $420,000, Maniwaki Qué $1,529,392, Melville Sask $105,000, Municipality of Glenwood Souris Man $200,000, Pemberton BC $275,000, Port Hawkesbury NS $328,738, Port McNeill BC $75,000, Sorel Qué $150,000, St Thomas Ont $220,162, Trois Rivières Qué $52,492, Waterloo Ont $200,000.

Special Recovery Capital Projects Program $3,203,651— Brandon Man $2,315,994, Fort Frances Ont $52,875, Pemberton BC $153,000, Pembroke Ont $343,000, Prince Albert Sask $276,600, Sioux Lookout Ont $62,182.

Special Employment Initiative Program $2,730,886— Brandon Man $57,568, Cochrane Ont $150,000, Gaspé Qué $72,586, Kootenay BC $178,000, La Sarre Qué $400,000, Les Ailes Québecoises Inc Qué Qué $110,000, Pembroke Ont $988,300, Rimouski Qué $400,000, St Mathieu de Beloeil Qué $150,000, Tisdale Sask $152,000.

Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities $72,677— ICAO International Civil Aviation Organization $69,477.

Payment to Saint-Jean sur Richelieu CEGEP Québec Qué for air traffic control training $365,299

SURFACE TRANSPORTATION PROGRAM $544,717,046

Province of British Columbia in respect of the provision of ferry and coastal freight and passenger service $13,683,006

Province of Newfoundland in respect of the provision of coastal ferry services $2,139,620

Province of Quebec in respect of the provision of coastal freight and passenger ferry services $2,733,704

Operation Lifesaver Committee in support of a highway-railway grade crossing safety program $75,000

Allowances to former employees of Newfoundland Railways, Steamships and Telecommunications Services transferred to Canadian National Railways $1,613,659

Railway Employee's Provident Fund: Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1983 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1983 $50 per month instead of $20 per month as fixed by the said Act $3,404,418

Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge Montreal (Vote 107, Appropriation Act No 5, 1963) Montreal Que $1,659,217

Roads and Transportation Association of Canada $139,700

Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program $48,625

Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in strengthening and improving the primary highway network to the provinces of New Brunswick, Nova Scotia, Newfoundland and Prince Edward Island $34,345,000—Province of New Brunswick Fredericton NB $7,435,823, Province of Newfoundland and St John's Nfld $16,545,000, Province of Nova Scotia Halifax NS $9,161,217, Province of Prince Edward Island Charlottetown PEI $1,202,960.

TRANSPORT—*Continued*

Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment $20,140,033—Community Improvement Corporation Fredericton NB $425,553, Office de Planification et de Développement du Quebec Quebec Que $19,714,387.

Contribution for ferry and coastal passenger and freight services $12,176,260—Atlantic Container Express Inc Montreal Que $2,800,000, Coastal Transport Ltd St John NB $259,000, La Cooperative de Transport Maritime et Aerien Cap-aux-Meules Iles de la Madeleine $2,099,790, Northern Cruiser Company Ltd St John's Nfld $602,153, Northumberland Ferries Ltd Charlottetown PEI $5,899,940, Puddister Trading Company Ltd St John's Nfld $515,377.

Contributions to the railways, for revenue losses incurred during the 1982-83 crop year $182,600,000—Canadian National Railways Montreal Que $88,052,514, Canadian Pacific Ltd Montreal Que $88,777,230, Northern Alberta Rapeseed Processors Grand Prairie Alta $806,021, United Oilseed Products Ltd Lloydminster Alta $1,815,185, CSP Foods Ltd Saskatoon Sask $1,743,752, Alberta Foods Products Fort Saskatchewan Alta $776,693, Canbra Foods Ltd Letbridge Alta $628,605.

Payments for commitments approved prior to September 1, 1977, pursuant to Parts I and II of the Railway Relocation and Crossing Act, and in respect of studies for an improved urban environment $982,899—City of Regina Regina Sask $122,899, Corporation of the City of Sarnia Sarnia Ont $860,000.

Payments in support of the Urban Transportation Assistance Program in accordance with terms and conditions approved by the Governor in Council $48,595,945—City of Cornwall Cornwall Ont $349,936, City of Kamloops Kamloops BC $92,500, City of North York North York Ont $1,035,141, City of Vancouver Vancouver BC $575,827, Corp of City of New Westminster New Westminster BC $1,706,314, Corp of City of Toronto Toronto Ont $1,138,856, Corp of City of Windsor Windsor Ont $1,005,452, Corp of District of Burnaby Burnaby BC $2,391,864, Corp of the Town of Milton Milton Ont $160,913, Corp of the Town of Oakville Oakville Ont $159,207, Department of Finance Province of Nova Scotia Halifax NS $236,337, Department of Transportation St John's Nfld $1,569,098, Minister of Finance Province of British Columbia Victoria BC $3,576,443, Minister of Finance Province of Manitoba Winnipeg Man $2,264,147, Minister of Finance Province of PEI Charlottetown PEI $438,347, Minister of Finance Province of Quebec Quebec Que $16,266,893, Minister of Finance Province of Saskatchewan Regina Sask $984,803, Municipality of Metropolitan Toronto Toronto Ont $430,197, Province of New Brunswick Fredericton NB $822,794, Provincial Treasurer of Alberta Edmonton Alta $1,677,027, Regional Municipality of Halton Oakville Ont $89,086, Regional Municipality of Hamilton Wentworth Hamilton Ont $1,359,950, Regional Municipality of Niagara Thorold Ont $400,000, Regional Municipality of Ottawa Carleton Ottawa Ont $553,731, Regional Municipality of Peel Brampton Ont $5,130,606, Regional Municipality of York New Market Ont $63,227, Town of Fort Frances Fort Frances Ont $702,161.

Payments in support of the Regina Rail Relocation Project in accordance with terms and conditions approved by the Governor in Council $957,545—City of Regina Regina Sask $419,642, Ministry of Finance Province of Saskatchewan Regina Sask $537,903.

Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council $93,200,000—Canadian National Railways Montreal Que $54,600,000, Canadian Pacific Limited Montreal Que $38,600,000.

Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada $17,053,948

Contribution to the Canadian Wheat Board for the purchase of hopper cars for the transportation of Canadian grain $86,182,755

Contributions to New Brunswick for highway strengthening and improvements SRCPP $6,087,689

Contributions to Newfoundland for highway strengthening and improvements SRCPP $7,355,934

Contributions to Terra Transport to renovate a bus terminal at Windsor Nfld SRCPP $300,000—Canadian National Railways St John's Nfld $300,000.

Payments for 8 grade separations in Ontario under the Railway Relocation and Crossing Act SRCPP $6,850,000—City of Scarborough Scarborough Ont $450,000, Corp of the City of London London Ont $500,000, Corp of the City of Thunder Bay Thunder Bay Ont $1,500,000, County of Frontenac Kingston Ont $2,000,000, Municipality of Metropolitan Toronto Toronto Ont $200,000, Regional Municipality of Peel Brampton Ont $1,000,000, Regional Municipality of York New Market Ont $1,000,000, Treasury County of Middlesex London Ont $200,000.

Contribution to the City of Port Colborne Ontario for a rail realignment project $1,300,000

Contribution to the City of Saint John NB for a grade separation at Church Avenue $800,000

Payment to Canadian National Railway Company for one-third share of carrying charges associated with CN 1983-84 rail order from Sydney Steel Corporation $292,089

Canadian Transport Commission $429,483,822

Payments under the Railway Relocation and Crossing Act $9,038,777—Canadian National Railways Edmonton Alta $851,666, Moncton NB $474,889, Montréal Qué $1,462,417, St John's Nfld $175,913, Toronto Ont $1,043,885, and Winnipeg Man $880,424, Canadian Pacific Ltd Toronto Ont $2,174,598, Chesapeake and Ohio Railway Co Walkerville Ont $54,211, City of Mississauga Ont $129,600, Consolidated Rail Corp Philadelphia USA $110,216, Corp of the City of Port Colborne Port Colborne Ont $648,578, Ministère des Transports Québec Qué $259,887, Ministry of Transportation & Communications Downsview Ont $147,585, Town of Ajax Ajax Ont $74,782, Town of Dunnville Dunnville Ont $62,187, Town of Newcastle Newcastle Ont $56,232, Ville de Beauport Beauport Qué $84,741.

Maritime Freight Rates Act $11,548,434—Canada and Gulf Terminal Railway Mont Joli Qué $122,984, Canadian National Railways Company Montréal Qué $10,064,275, Canadian Pacific Express Co Ltd Toronto Ont $172,005, Canadian Pacific Railway Company Montreal Que $806,851, Dominion Atlantic Railway Montreal Que $299,962, Québec Central Railway Montreal Que $82,357.

Payment of operating subsidies to Regional Air Carriers $1,500,000—Eastern Provincial Airways Ltd Gander Nfld $866,355, Québecair Dorval Qué $633,645.

Payments to Railway and Transportation Companies of amounts determined pursuant to the provisions of the Railway Act $358,899,999—Algoma Central Railway Sault Ste Marie Ont $2,422,907, Canadian National Railway Co Montréal Qué $197,651,253, Canadian Pacific Ltd Montréal Qué $158,088,230,

TRANSPORT—*Concluded*

Consolidated Rail Corporation Philadelphia PA $63,743, Northern Alberta Railway Co Edmonton Alta $673,866.

Payments to Railway and Trucking Companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act $48,312,467—Albany Cartage Co Ltd Havelock NB $85,497, A & M Transport Ltd Havelock NB $110,924, Robert A Archibald Trucking Ltd Amberst NS $52,696, G M Armour & Son Ltd Moncton NB $224,635, ATCAR Transport Ltd Richibucto Village NB $59,125, Atlantic Searoute Ltd Halifax NS $344,048, Atlantic Van & Storage Ltd Dartmouth NS $62,586, J W Baughan Ltd Sackville NB $52,621, Beauce Express Inc St Georges de Beauce Qué $50,289, O Bélanger Transport Inc St Come Linière Qué $91,578, Bedford Transport Ltd Halifax NS $212,268, Beothuck Transport Ltd Kensington PEI $132,977, Big Wheels Transport & Leasing Ltd Kensington PEI $251,608, Bel-Mont Transit Inc Mont Joli Qué $80,614, L Bilodeau & Fils Ltee Bellechasse Qué $66,900, BMC Ltd St John NB $134,365, Bowness Transport Ltd Charlottetown PEI $75,728, David Brown United Ltd Waterville NS $176,935, Brunswick Petroleum Transport Ltd Dartmouth NS $277,581, Brunswick Transportation Ltd Campbellton NB $61,047, Burgess Contracting Ltd Havelock NB $64,599, Burgess Transfer & Storage Ltd Dartmouth NS $74,495, Caldwell Transport Ltd Florenceville NB $86,837, Donald M Campbell Scotsville NS $65,415, Canada Steamship Lines Montréal Qué $105,729, Canadian National Express Montréal Qué $3,416,759, Canadian National Rail Montréal Qué $3,349,723, Canadian National Express Etobicoke Ont $67,627, Canadian Pacific Express & Transport Ltd Willowdale Ont $418,369, Canadian Pacific Ltd Toronto Ont $405,154, Canadian Pacific Rail Montréal Qué $132,963, Cape Breton Development Corporation Sydney NS $2,199,810, Caron et Fils Transport Inc Montmagny Qué $96,295, Eloi Cauchon St Ubald Qué $90,849, Cement Cartage Co Ltd Havelock NB $172,913, Clarke Transport Canada Inc Mount Pearl Nfld $96,014, Coastal Van & Storage Ltd Dartmouth NS $87,529, Coles' Transport Ltd Hawke's Bay Nfld $60,610, Conrad's Transport Ltd Darmouth NS $63,977, Constructions F Morin Inc Pohen Egamook Qué $87,599, Les Industries Alex Couture Inc St Romuald Qué $149,010, Day & Ross Ltd Hartland NB $3,425,518, Les Déménagements Rimouski Ltee Ancienne Lorette Qué $56,227, Dominion Atlantic Rail Montréal Qué $147,383, Dow's Trucking Ltd Hartland NB $57,458, Jean Claude Dumais Inc Luceville Qué $150,177, Leo Dussault Transport Ltee Donnacona Qué $100,360, Easson's Transport Ltd Berwick NS $262,592, Les Entreprises Lionel Dionne Inc St Alexandre Qué $55,094, Les Entreprises Yvon Levesque Inc Mont Joli Qué $70,175, Les Entreprises H Jalbert St Pamphile Qué $83,160, Falls Transport Ltd Grand Falls NB $51,905, Florist Transport Ltd Falmouth NS $110,432, Fullerton Enterprises Ltd Rothesay NB $88,565, Fernand Gosselin Inc St Romuald Qué $398,806, Grand Falls Central Railway Co Ltd Grand Falls Nfld $151,525, John R Gunn Mount Steward PEI $52,243, Hawke Industries Ltd St Barbe South Nfld $77,848, Hillman's Transfer Sydney NS $74,475, Higgins Trucking Ltd Chipman NB $62,582, Household Movers & Shippers Ltd St John's Nfld $307,511, Humphrey's Transfer Ltd Rivière du Loup Qué $93,186, Interlait Inc St Agapit Qué $117,321, Jardine Transport Ltd Fredericton NB $147,299, Jeric Transport Ltd Fredericton NB $119,318, Jodrey & Pulsifer Transport Ltd Hantsport NS $201,370, Jumbo Motor Express Ltd Etobicoke Ont $489,632, Ledrew's Express Ltd St John's Nfld $95,429, Joseph Lefrançois Inc St Leon le Grand Qué $172,424, Harold B Legge Port Williams NS $159,036, Lundrigan Group Ltd Corner Brook Nfld $190,744, MacDonald's Excavating Ltd Pictou NS $52,462, Maritime Ontario Freight Lines Ltd Brampton Ont $671,948, Maritime Warehousing & Transfer Co Ltd Dartmouth NS $90,978, Matane Gaspésie Transport Inc Matane Qué $159,023, Herve Matte & Fils Camionneurs Ltee Donnacona Qué $103,519, McAuley's Transfer Ltd Centreville NB $261,953, McMahon Transport Ltee St Celestin Qué $75,344, New Brunswick-Québec Transport Ltd Grandfalls NB $53,064, Midland Transport Ltd Moncton NB $1,976,832, Roy's Midway Ltd St John NB $390,762, Moffatt Bros Moving & Storage Ltd Truro NS $568,396, North American Van Lines Ltd Dartmouth NS $89,646, O'Donnell Trucking Ltd Millerton NB $63,690, O'Neil's Trucking Ltd Florence NS $58,057, Pike's Ltd St John's Nfld $200,961, Refrigerated Carryall Ltd Moncton NB $184,677, Restigouche Transport Ltd Campbellton NB $143,020, Riverdale Transfer Ltd St John's Nfld $50,657, RST Industries Ltd St John NB $208,360, S & G Transport Ltd Fredericton NB $117,819, S & M Trucking Sydney River NS $98,181, Summers Transport Ltd St John's Nfld $105,451, Syndicat des Producteurs de lait de Québec (UPA) Duberger Qué $161,654, Thompson's Transfer Co Ltd Middleton NS $362,191, Transbois (Canada) Ltee St Pamphile Qué $251,443, Translait Inc Ste Claire Qué $58,611, Transport ADS Inc St Henri de Lévis Qué $121,918, Transport Alimentaire du Bas St Laurent Inc Matane Qué $154,463, Transport Amical Amqui Qué $57,656, Transport Bruno Boulianne Ltee Beauce Qué $61,643, Transport E J Bourque Ltee Mont Joli Qué $78,614, Les Transports Julien Bujold Inc St Anaclet Qué $87,966, Transport Cabano Inc Rivière du Loup Qué $62,471, Transport Chabot & Tanguay Inc Ste Justine Qué $111,264, Transport D'Anjou Inc Rivière du Loup Qué $722,497, Transport D'Allaire Ltee Montmagny Qué $72,423, Transport Dionne Ltee Mont Joli Qué $52,626, Transport Fraser-Ville Inc Rivière du Loup Qué $211,998, Transport Guerette Inc Degelis Qué $68,539, Transport Lac des Aigles Ltee Lac des Aigles Qué $64,723, Transport PA Lessard Inc Beauce Qué $83,397, Transport de la Matapédia Inc Causapscal Qué $66,854, Transport A Lord Inc Ste Perpetue Qué $57,907, Transport Morneau Inc St Arsene Qué $62,897, Transport Gerald Pelletier Ltee Isle Verte Qué $134,892, Transport Route Canada Inc Truro NS $167,210, Transport Samson Inc Verdum Qué $205,223, Transport Jean Soucy Inc St Alex André Qué $80,902, Transport Speribel Inc Ancienne Lorette Qué $1,758,602, Transport Theberge Ltee Rimouski Qué $179,393, Wallace Warehouse and Cartage Ltd Moncton NB $64,840.

NEED Program $85,240

Student Summer and Youth Employment $98,905

TREASURY BOARD $611,126

Secretariat $607,406

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM $141,000

Institute of Public Administration of Canada $138,000

Federal Institute of Management $3,000

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM $466,406

Payment under earlier superannuation and retirement acts $13,048

Public Service Pension Adjustment Act $453,358

Comptroller General $3,720

MANAGEMENT PRACTICES AND CONTROLS PROGRAM $3,720

International Organization of Supreme Audit Institutions $3,720

VETERANS AFFAIRS $1,101,194,758

VETERANS AFFAIRS PROGRAM $454,310,653

North West Field Force $17,329

South African War $32,824

World War I $13,500,592

World War II and Special Forces (Korea) $388,047,708

Dual Services (World War I and II) $617,523

Civilian War Allowances $19,389,028

Assistance in accordance with the provisions of the Assistance Fund regulations $1,813,708

Grant to Army Benevolent Fund $18,000

Grant to Royal Canadian Legion $13,500

Children of War Dead (Educational Assistance) $866,061

University and Vocational Training $23,070

Assistance to Canadian Veterans—Overseas District $43,978

Last Post Fund $1,334,924

Canadian Veterans Association of the United Kingdom $1,000

Special Housing Assistance for Veterans $25,163

Payments under the War Service Grants Act, Repayments under Section 15 for compensating adjustments made in accordance with the term of the Veterans' Land Act $62,805

Re-establishment credits under Section 8 $20

Returned Soldiers Insurance Act actuarial liability adjustment $16,116

Veterans Insurance actuarial liability adjustment $606,352

Commonwealth War Graves Commission $2,018,818

United Nations Memorial Cemetery in Korea $20,899

Treatment and Related Allowances $3,055,706

Grants to various provinces concerning the provisions of prosthetic services to veterans $192,560

Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals $18,960,426

Students Summer Youth Employment $13,764

NEED Program $433,707

Contributions to Aging Veterans to assist in defraying costs of extended health care not covered by provincial health program $3,185,072

WAR VETERANS ALLOWANCE BOARD PROGRAM $1,045

Spouse's pension $1,045

PENSIONS PROGRAM $646,883,060

The Flying Accidents Compensation Order $387,754

World War I $87,955,164

World War II $518,335,615

Civilians World War II $1,992,329

Defence Forces, Peacetime Services $24,249,876

Special Forces (Korea) $12,954,566

Newfoundland Special Awards $14,400

Burial Grants $856,456

Gallantry Award $53,497

Compensation for Loss of Earnings $83,403

SECTION 36

1983-84
PUBLIC ACCOUNTS

Miscellaneous Statements by Department

CONTENTS

	Page
Names of members of commissions	**36.**2
Special distribution of budgetary expenditures maintained under authority of Treasury Board	**36.**15
Travel expenses of ministers and parliamentary secretaries	**36.**42
Expenditures for Canadian representation at international conferences and meetings (External Affairs)	**36.**44
Travel expenses for Canadian representation at international conferences and meetings (External Affairs)	**36.**44
Distribution of operating and capital expenditures for 1983-84 (External Affairs)	**36.**47
Statement of indemnities, allowances and travel expenses paid in 1983-84 (Parliament)	**36.**49
Salaries of parliamentary secretaries to ministers (Parliament)	**36.**53
Salaries and allowances to Ministers of State (Privy Council)	**36.**54
Expenditures by institution (Solicitor General)	**36.**55
Details of amounts transferred to other departments to supplement provisions of other votes (Treasury Board)	**36.**57

Names of members of commissions

The purpose of the following statement is to present general information for all commissions that are part of the Government of Canada as an accounting entity, and also for all commissions funded at least 50% by the Government of Canada. Amounts in *italic* type represent current year estimates and amounts in roman type represent current year expenditures.

General information by commission

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$
COMMUNICATIONS				
Canadian Radio-television and Telecommunications Commission	*370,000* 360,886	*16,088,667* 15,370,914	*8,467,970* 7,845,168	*24,926,637* 23,576,968

The Commission was established under Part I of the Canadian Radio-television and Telecommunications Commission Act, S.C. 1975, C49. Its mandate is to encourage the development and implementation of the national broadcasting and telecommunications policies through the regulation and supervision of the Canadian broadcasting and telecommunications systems.

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
National Film Board	*42,000* 39,620		*23,000* 21,190	*65,000* 60,810

The Board of Trustees was established under Part IV of the National Film Act, 1950, consisting of the Commissioner, who shall be Chairman, and eight other members to be appointed by the Governor in Council.

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
National Museums of Canada	*176,000* 175,696			*176,000* 175,696

Board of Trustees

The Board of Trustees was established pursuant to section 3 of the National Museums Act, 1967-68. Its mandate is to be responsible for general policies, approve acquisitions for the National Collection and other activities as covered in the National Museums Act.

National Gallery Advisory Committee

Its mandate is to advise the Board of Trustees on matters pertaining to the affairs of the National Gallery and of the Corporation.

National Museum of Man Advisory Committee

Its mandate is to advise the Board of Trustees on matters pertaining to the affairs of the National Museum of Man and of the Corporation.

National Museum of Natural Sciences Advisory Committee

Its mandate is to advise the Board of Trustees on matters pertaining to the affairs of the National Museum of Natural Sciences and of the Corporation.

National Museum of Science and Technology Advisory Committee

Its mandate is to advise the Board of Trustees on matters pertaining to the affairs of the National Museum of Science and Technology and of the Corporation.

Names of members of commissions—*Continued*

General information by commission—*Continued*

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$
CONSUMER AND CORPORATE AFFAIRS				
Metric Commission	110,022	3,511,168	7,810,060	*13,953,000*(1) 11,431,250
The Commission was established by Order in Council PC 1971-1146 on June 10, 1971, for the purpose of advising the Minister on plans for conversion to the Metric System. The Commission will be phased-out by March 31, 1985. However, to ensure continuity for the coordination of the conversion program, the establishment of a Metric Office within the Department is required.				
Restrictive Trade Practices Commission	301,791	779,108	426,190	*1,782,000*(1) 1,507,089
The Commission was created by an Act, to amend the Combines Investigation Act and the Criminal Code on July 4, 1952. The objective of the Commission is to maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.				
EMPLOYMENT AND IMMIGRATION				
Commission of Inquiry on Equality in Employment	*93,000* 90,379	*88,696* 86,961	*618,304* 604,507	*800,000* 781,847
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1983-1924, June 24, 1983. Its mandate is to inquire into the most efficient, effective and equitable means of promoting employment opportunities, eliminating systemic discrimination and assisting all individuals to compete for employment opportunities on an equal basis. The Commission will be dissolved September 1, 1984.				
Immigration Appeal Board	*1,255,000* 1,253,342	*1,895,000* 1,778,658	*537,000* 451,269	*3,687,000* 3,483,269
The Immigration Appeal Board is an independent statutory judicial tribunal which was originally created by the Immigration Appeal Board Act (proclaimed in force November 13, 1967). This Act was repealed as of April 10, 1978 when the Immigration Act 1976 was proclaimed in force, and the Board was continued under this latter Act and derives its jurisdiction therefrom. The Board may consist of no less than seven and no more than 18 members. Section 62 of the Act provides that each member be paid a salary to be fixed by the Governor in Council.				
ENERGY, MINES AND RESOURCES				
Atomic Energy Control Board(2)				
The Board was established under Part 3 of the Atomic Energy Control Act, A-19, 1946. Its objective is to control atomic energy in the interests of health and safety and national security.				
National Energy Board	*1,039,678* 910,217	*17,423,849* 16,013,967	*4,382,473* 3,137,131	*22,846,000*(3) 20,061,315(3)
The National Energy Board was established under Part I of the National Energy Board Act, c.N-6, 1974. Its objectives are: To				

Names of members of commissions—*Continued*

General information by commission—*Continued*

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$
ensure that the best interests of Canada are served in the construction and operation of oil and gas pipelines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil. To ensure the safe construction and operation of power lines and of oil and gas pipelines subject to federal jurisdiction. To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.				
ENVIRONMENT				
Canadian Environmental Advisory Council	94,115			94,115
The Canadian Environmental Advisory Council was established in 1972 by decision of the federal cabinet, to advise the Minister of the Environment on: (a) such matters as may be referred to it by the Minister; (b) the state of the environment and threats to it; (c) the priorities for action by the federal government or by the federal government jointly with the provinces; (d) the effectiveness of activities of the Department of the Environment in restoring, preserving or enhancing the quality of the environment.				
Canadian Forestry Advisory Council	*54,700* 14,676		*5,300* 5,288	*60,000* 19,964
The Council was established under a Cabinet Document 307-70 of March 6, 1970 and amended in April 9, 1970. Its mandate is to advise the Minister of Environment on: (a) the role of the Federal Government in promoting rational use of Canada's Forest Resources; (b) the needs, priorities and methods for coordinating forest research and development in Canada taking into consideration the activities of the provinces, industry and universities; (c) the important problems relating to the consumptive and non-items consumptive use of Canada's Forest Resources.				
The Historic Sites and Monuments Board of Canada	89,461			89,461
The Board was established under Section 6 of the Historic Sites and Monument's Act by Order in Council PC 1960-2/1976, October 1, 1969. The Historic Sites and Monuments Board of Canada is a statutory board appointed by the Governor in Council to advise the Minister of Environment on the commemoration of our nation's history.				
FISHERIES AND OCEANS				
International Pacific Salmon Fisheries Commission	*10,000* 10,030			*10,000* 10,030
The Commission was established under the Pacific Salmon Fisheries Convention Act 1957, C11, S1 as amended and consolidated in RSC 1970 C.F-19 S1. Its mandate is to study the sockeye and pink salmon and to regulate the fisheries and apportion the catch between the fishermen of the two contracting parties in the Convention area. The Commission is ongoing.				

Names of members of commissions—*Continued*

General information by commission—*Continued*

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$
Northwest Atlantic Fisheries Organization	*3,000* 2,467			*3,000* 2,467
The Commission was established under a Convention adhered to by Canada effective January 1, 1979, and Regulations made under the Fisheries Act. Its mandate is to promote the conservation and maximum utilization of the fishery resources of the Northwest Atlantic; to encourage international cooperation and consultation with respect to these resources. The Commission is ongoing.				
International Fisheries Commissions Pension Society	*5,000* 4,810			*5,000* 4,810
The Commission was established under the Canada Corporations Act 1964-65, C52, S2 and Letters Patent 152950 issued by Secretary of State, July 29, 1957. Its mandate is to administer pension and related benefit policies for employees and dependents of International Fisheries Commissions established and maintained by Canada and USA. The Commission is ongoing.				
Great Lakes Fishery Commission	*10,000* 9,709			*10,000* 9,709
The Commission was established in 1955 under the Great Lakes Fisheries Convention Act 1955, C34, S1 as amended and consolidated in RSC 1970, CF15. Its mandate is to improve and perpetuate fishery resources of the Great Lakes. The Commission is ongoing.				
International North Pacific Fisheries Commission	*12,000* 11,005			*12,000* 11,005
The Commission was established in 1953 under the International Convention for the High Seas Fisheries of the North Pacific Ocean. North Pacific Fisheries Convention Act, 1952-53, C44, S1 now RSC F16. Its mandate is to provide for effective conservation of fisheries stocks. The Commission is ongoing.				
International Pacific Halibut Commission	*3,000* 2,900			*3,000* 2,900
The Commission was established in 1953 under the North Pacific Halibut Fisheries Convention Act 1952-53, C43, S1 as amended and consolidated in RSC 1970, CF17. Its mandate is to conduct scientific investigation and to recommend to governments regulatory measures required for management of halibut resources in the North Pacific Ocean. The Commission is ongoing.				
North Atlantic Salmon Conservation	*11,000* 10,682			*11,000* 10,682
The Commission was established under the Convention for the Conservation of Salmon in the North Atlantic Ocean in 1983. Its mandate is to contribute through consultation and cooperation to the conservation, restoration, enhancement and rational management of Salmon stocks. The Commission is ongoing.				
North Pacific Fur Seal Commission	*1,500* 1,500			*1,500* 1,500

Names of members of commissions—*Continued*

General information by commission—*Continued*

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$
The Commission was established under the Convention on Conservation of North Fur Seals in 1957. Pacific Fur Seals Convention Act, 1957, C31, S1 as amended and consolidated in RSC 1970, CF33. Its mandate is to ensure that the fur seal populations are maintained at levels which will provide the greatest annual harvest. The Commission is ongoing.				
International Commission for the Conservation of Atlantic Tuna	*4,000* 3,396			*4,000* 3,396
The Commission was established under the Convention in 1968, Fisheries Act, S34 and S69 and a Convention adhered to by Canada effective 1968 and entered into force March 21, 1969. Its mandate is to study the populations of tuna like species in the Atlantic Ocean and its adjacent seas and for making recommendations to the contracting parties concerning measures required to maintain the population of these fisheries at levels which will provide the optimum sustainable catch. The Commission is ongoing.				
Fisheries Prices Support Board	*60,000* 62,450	*80,000* 80,001	*7,000* 11,157	*147,000* 153,608
This Commission came into force under the Fisheries Prices Support Act in 1947. The basic principle of the legislation is to protect fishermen against sharp declines in prices and consequent loss of income due to causes beyond the control of the fisherman or the industry. The Commission is ongoing.				
International Council for the Exploration of the Sea	*5,000* 4,332			*5,000* 4,332
The Commission was established as an Inter-governmental in 1902 between eight European countries, with the USA joining in 1912. It now has a membership of eighteen countries, including Canada, who joined in 1967, PC 2967-1696. The present organization is based upon a convention which was drawn up in 1964 and which came into effect in 1968. Its mandate is to promote and encourage research and investigations for the study of the sea, particularly as related to the living resources thereof. The Commission is ongoing.				
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Indian Commission of Ontario	*40,456* 40,456	*98,800* 56,510	*83,744* 55,551	*223,000* 152,517
Established by joint federal and provincial Orders in Council (and resolution of Ontario All Chiefs) in 1978 Current federal Order in Council #1983-3069, September 30, 1983 to September 30, 1985. Its mandate is to assist the federal and provincial governments and Indian representatives to resolve issues of common concern such as tripartite policing agreements, social services for Indian people, etc. Jointly funded federal-provincial.				
Yukon Territorial Water Board	*76,300* 57,348		*2,200* 1,017	*78,500* 58,365
The Water Board was set up under Section 8 of the Northern Island Water Act 1970. The contractor appointed by the Minister of Indian and Northern Affairs, agrees to provide professional services as a member of the Yukon Territory Water Board which is charged with the regulation of water use in Yukon Territory. The term of				

Names of members of commissions—*Continued*

General information by commission—*Continued*

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$
life of the Board is as long as the Northern Island Water Act is in force.				
Northwest Territories Water Board	*80,000* 78,350			*80,000* 78,350
The Board was established under Section 7 of the Northern Inland Water Act, 1969-70, and consists of not less than three and not more than nine members appointed by the minister. The contractor appointed by the Minister of Indian and Northern Affairs, agrees to provide professional services as a member of the Water Board which is charged with the regulation of water use in Northwest Territories. The term of life of the Board is as long as the Northern Inland Water Act is in effect.				
JUSTICE				
Canadian Human Rights Commission	252,932			*260,710*(1) 252,932
The Commission was established under the authority of the Canadian Human Rights Act, S.C. 1976-77, C.33 proclaimed in force on March 1, 1978. It was amended by S.C. 1980-81-82-83, C111, 143, proclaimed in force on July 1, 1983. Its mandate is to receive and investigate complaints of discrimination, to obtain a resolution or settlement where discrimination is established and to combat discriminatory practices and policies by means of information, public education and research. Term indeterminate.				
Law Reform Commission of Canada	*455,000* 446,362	*1,036,000* 1,024,750	*3,926,000* 3,305,984	*5,417,000* 4,777,096
The Commission was established by authority of the Law Reform Commission Act, RSC 1970, Ch. 23 (1st Supp). Its mandate is to study and keep under review the laws of Canada with a view to making recommendations for their improvement, modernization and reform. The Commission is permanent.				
NATIONAL HEALTH AND WELFARE				
National Advisory Council on Aging	*64,100* 45,080		*70,000* 86,120	*134,100* 131,200
The Council was established by Order in Council PC 1980-1195, May 1, 1980 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to assist and advise the Minister on all matters related to the quality of life of the aged. The life of the Council is unspecified.				
National Council of Welfare	*71,250* 50,080		*168,750* 115,805	*240,000* 165,885
The Council was established by the Government Organization Act, 1969 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to advise the Minister on matters pertaining to social welfare policy. The life of the Council is unspecified.				
Canada Pension Plan Advisory Committee	*63,800* 30,803		*28,700* 11,146	*92,500* 41,949

Names of members of commissions—*Continued*

General information by commission—*Continued*

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$
The Committee was established under Part III, Section 117, of the Canada Pension Plan Act (Order in Council PC 1965-799 of May 5, 1965). Its mandate is to review the operation of the Canada Pension Plan Act, the state of the Canada Pension Plan Investment Fund, and the adequacy of coverage and benefits under the Plan. The life of the Committee is unspecified.				
PRIVY COUNCIL				
Royal Commission on the "Ocean Ranger" Marine Disaster				*5,000,000*(1)
	232,939	634,541	3,650,391	4,517,871
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1982-819, March 17, 1982.				
Royal Commission on the Economic Union and Development Prospects for Canada				*9,700,000*(1)
	982,482	2,701,816	5,006,646	8,690,944
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1982-3581, November 1982.				
Chief Electoral Officer(4)				
Electoral Boundaries Commissions				
The Commissions under the Electoral Boundaries Readjustment Act were established by Order in Council PC 1982-1536 dated May 20, 1982. These mandate were to set electoral boundaries for Canada.				
Economic Council of Canada		*5,159,000*	*2,318,000*	*7,477,000*
		5,050,956	2,265,996	7,316,952
The Council was established in 1963 by the Economic Council of Canada Act and is a departmental Crown Corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.				
Public Service Staff Relations Board	*996,000*	*5,223,000*	*2,360,000*	*8,579,000*
	771,342	4,904,912	2,178,939	7,855,193
The Board was established under the Public Service Staff Relations Act 1966-67. Its mandate to provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.				
REGIONAL INDUSTRIAL EXPANSION				
Canadian Industrial Renewal Board	*9,461*	*2,355*		*11,816*
	9,461	2,355		11,816
The Board was established under Section 7 of the Department Industry, Trade and Commerce (now Regional Industrial Expansion) and Vote 1a of Appropriation Act No. 1, 1980-81. Its mandate is to promote the revitalisation of the textile, clothing and footwear industries. The Board will be dissolved on March 31, 1986.				

Names of members of commissions—*Continued*

General information by commission—*Concluded*

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$
Enterprise Development Board	*78,287* 78,287			*78,287* 78,287

The Board was established by Order in Council PC 1977-1030. Its mandate was to advise the Minister on economic matters at regional and national levels. The Board was dissolved on September 15, 1983.

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
National Design Council	*18,241* 18,241			*18,241* 18,241

The Council was established under the National Design Council Act 1960-61, C24, S1. Its mandate is to promote and expedite improvements of design in the products of Canadian industry. The Council will continue to perform its duties until such time as the Act is repealed.

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
Native Economic Development Advisory Board	*126,000* 141,270		*10,000* 1,952	*136,000* 143,222

The Board was established under Section 7 of the Department of Industry, Trade and Commerce Act and Section 3 of the Native Economic Development Order. Its mandate is to advise the Minister on all matters relating to the native economic development and on other departmental programs in relation to Native economic development. The Board will be dissolved on March 31, 1988.

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
Textile and Clothing Board	*67,876* 67,876			*67,876* 67,876

The Board was established under the Act of Parliament No. 19-20 Elizabeth II Chapter 39. Its mandate is to carry out inquiries into complaints made by industry because of imports. The Board will continue to perform its duties indefinitely.

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
SCIENCE AND TECHNOLOGY				
Science Council of Canada	*204,180* 203,507	*2,686,682* 2,684,421	*1,696,000* 1,694,361	*4,586,862* 4,582,289

The Science Council of Canada was established under the Science Council of Canada Act 1966-67, C19, S1. Its mandate is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

	Members' salaries, and travel and living expenses*	Other salaries	Other expenditures	Total
TRANSPORT				
Canadian Transport Commission				*471,148,000*(1) 469,145,000(1)

The Commission was established under Part I of the National Transportation Act, 1966-67, C69, S2.

---

* For details related to current year expenditures, see following statement called—"Details of travel and living expenses".

(1) Breakdown not available.

(2) Estimates not available for board members.

(3) Does not include statutory item.

(4) Estimates not available.

Names of members of commissions—*Continued*

Details of travel and living expenses

The following statement presents detailed information on each commission's member. The member's status and the authority fixing the rate of travel and living expenses are identified by the following codes:

Status	Code	Authority fixing rate	Code
Full time member employed in the Public Service	1	Governor in Council	A
Full time member not employed in the Public Service	2	Statute(s) of the Commission	B
Part time member employed in the Public Service	3	By-law(s) of the Commission	C
Part time member not employed in the Public Service	4		

Name and position of members	Status*	Authority fixing rate*	Rate and basis of travel and living expenses	Expenditures 1983-84
			$	$
COMMUNICATIONS				
Canadian Radio-television and Telecommunications Commission				
Baker RJ	4	C	125/day	5,049
Barrie ME	4	C	125/day	11,453
Bureau A (Chairman appointed November 16, 1983)	1		expenses incurred	5,538
Coupal M	1	C	125/day	4,132
de la Chevrotière J	4	C	125/day	6,020
De Stefano R	4	C	125/day	19,251
Gervais M	4	C	125/day	7,936
Gower R	1	C	125/day	15,168
Grace JW	1	C	125/day	307
Klingle P	1	C	125/day	13,266
Lawrence J (Vice-chairman)	1	C	125/day	7,748
Meisel J (Chairman resigned November 15, 1983)	1		expenses incurred	8,378
Merchant S	4	C	125/day	15,208
Mongeau JP	1	C	125/day	7,890
Patrick S	4	C	125/day	12,047
Raines M	4	C	125/day	17,197
Robson JR	1	C	125/day	23,372
Soucy G	4	C	125/day	14,356
Therrien R (Vice-chairman)	1	C	125/day	10,126
Warren P	4	C	125/day	7,642
National Film Board				
Chertkow MI	4	C	expenses incurred	7,792
Fortin P (Vice-chairman)	4	C	expenses incurred	1,540
Godfrey J	4	C	expenses incurred	1,858
Harvey N	4	C	expenses incurred	4,020
Shaine M	4	C	expenses incurred	2,790
Silcox D	3	C	expenses incurred	495
National Museums of Canada				
Board of Trustees				
Alway R	4	A	expenses incurred	8,240
Bociurkiw B	4	A	expenses incurred	1,625
Dorais L (Vice-chairman)	1		expenses incurred	1,742
Edwards JT	4	A	expenses incurred	6,105
Hamel R	4	A	expenses incurred	1,557
Kerwin L (ex-officio)	3	C		
Murphy S (Chairman)	4	A	expenses incurred	8,687
Nolin-Raynauld M	4	A	expenses incurred	2,927
Porteous T	3	C	expenses incurred	174
National Gallery Advisory Committee				
David I	4	C	expenses incurred	2,600
Hornstein M	4	C	expenses incurred	550
Ignatieff AG	4	C	expenses incurred	687
Leach AS	4	C	expenses incurred	1,835
Walton P	4	C	expenses incurred	967
National Museum of Man Advisory Committee				
Curtis B	4	C	expenses incurred	2,414
Hobbs M	4	C	expenses incurred	2,418
Shirley J	4	C	expenses incurred	2,265
National Museum of Natural Sciences Advisory Committee				
Munro D	4	C	expenses incurred	930
National Museum of Science and Technology Advisory Committee				
Lemon P	4	C	expenses incurred	122
Neroutsos J	4	C	expenses incurred	96
Richardson W	4	C	expenses incurred	395
CONSUMER AND CORPORATE AFFAIRS				
Metric Commission				
Archer M (Vice-chairman)	4		expenses incurred	1,586
Billard GM	4		expenses incurred	1,482
Bova G	4		expenses incurred	2,297
Cossini S	4		expenses incurred	992
Demers P	4		expenses incurred	37
Edick G	4		expenses incurred	2,601
Fournier J	4		expenses incurred	832
Gossage S M	4		expenses incurred	1,714
Laurin C J	4		expenses incurred	1,434
MacDonald E	4		expenses incurred	2,738
McArthur DRB (Chairman)	3		expenses incurred	6,227
Mowers C	4		expenses incurred	3,633
Patterson E R	4		expenses incurred	6,603
Proud G	4		expenses incurred	
Robazza L	4		expenses incurred	1,288
Scanlan P D	4		expenses incurred	816
Thode Y	4		expenses incurred	1,262
Tirrell A S	4		expenses incurred	6,115
Wong S	4		expenses incurred	2,290
Restrictive Trade Practices Commission				
MacLellan RS	1		expenses incurred	
Roseman F	1		expenses incurred	
Stoner OG (Chairman)	1		expenses incurred	
Wilson LR	1		expenses incurred	4,651
EMPLOYMENT AND IMMIGRATION				
Commission of Inquiry on Equality in Employment				
Abella RS	2		expenses incurred	28,018
Immigration Appeal Board				
Anderson D	1			
Benedetti V (Vice-chairman acting)	1	B	expenses incurred	9,898
Campbell CM (Vice-chairman)	1	B	expenses incurred	5,109
Chambers E (Vice-chairman)	1	B	expenses incurred	11,638
Davey D (Vice-chairman)	1	B	expenses incurred	8,144
Falardeau-Ramsay M (Chairman)	1	B	expenses incurred	27,120
Glogowski F (Vice-chairman)	1	B	expenses incurred	19,219
Hlady W	1	B	expenses incurred	10,110
Houle JP	1			
Howard B	1	B	expenses incurred	12,060
Loiselle G (Vice-chairman acting)	1	B	expenses incurred	7,685

Names of members of commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis of travel and living expenses	Expenditures 1983-84
			$	$
Petryshyn J	1	B	expenses incurred	15,044
Suppa B	1	B	expenses incurred	3,852
Teitelbaum E	1	B	expenses incurred	4,495
Tisshaw G	1	B	expenses incurred	2,960
Tremblay R	1	B	expenses incurred	6,186
Voorhees G	1	B	expenses incurred	16,595
Weselak AB (Vice-chairman)	1			
ENERGY, MINES AND RESOURCES				
Atomic Energy Control Board				
Fedoruk SO	4		expenses incurred	6,569
Jennekens JH (President and Chief Executive Officer)	1		expenses incurred	21,853
Kerwin Dr L	3	B		
Marmet Prof P	4		expenses incurred	1,423
Olsen JL	4			1,315
National Energy Board				
Bell ES	3		expenses incurred	
Brooks RF (Vice-chairman)	1		expenses incurred	
Edge CG (Chairman)	1		expenses incurred	
Farmer J	1		expenses incurred	
Gilmour AB	3		expenses incurred	
Hardie JR	1		expenses incurred	
Horner RB	1		expenses incurred	
Hunt AD	1		expenses incurred	
Jenkins JR	1		expenses incurred	
Scotland WA	1		expenses incurred	
Stewart WC	1		expenses incurred	
Thur LM	1		expenses incurred	
ENVIRONMENT				
Canadian Environmental Advisory Council				
Beck T (Chairman)	4		expenses incurred	
Bergeron R Dr (Former Vice-chairman)	4		expenses incurred	
Hancock T	4		expenses incurred	1,887
Holtz S	4		expenses incurred	3,506
Hubert BA	4		expenses incurred	5,681
Hummel M	4	A	expenses incurred	3,443
Jeanes TC	4	A	expenses incurred	7,530
Lepage L	4	A	expenses incurred	2,575
Lucas AR	4	A	expenses incurred	523
MacKoy D	4	A	expenses incurred	654
MacPhearson M	4	A	expenses incurred	1,497
McLaughlin PFM Dr (Vice-chairman)	4		expenses incurred	
Canadian Forestry Advisory Council				
Aspey TM	4			
Clark DN	4			
Devitt WJB	4	A	expenses incurred	4,347
Dubreuil J-P	4			
Fergacs OL	4	A	expenses incurred	2,191
Foster WF	4			
Hanusiak RE	4			
Lortie M	4	A	expenses incurred	921
McDougall FW	4			
McInnes DL	4	A	expenses incurred	5,011
Mercier J-C	4			
Munro JL	4			
Murphy PJ	4	A	expenses incurred	1,878
Redmond DR (Executive-secretary)	4	A	expenses incurred	3,188
Saucier G	4			
Scheult BP	4	A	expenses incurred	1,041
Sloan J	4			
Zimmerman AH (Chairman)	4	A	expenses incurred	1,387
The Historic Sites and Monuments Board of Canada				
Bélanger N	4		expenses incurred	3,420
Careless MJS	4		expenses incurred	2,226
Daigle J	4		expenses incurred	3,347
Désilets A	4		expenses incurred	2,292
Friend L (Assistant-secretary)	1		expenses incurred	460
Grover R	4		expenses incurred	2,809
Harbottle J	4		expenses incurred	1,496
Humphries C	4		expenses incurred	4,828
MacLean RA	4		expenses incurred	2,965
Murphy NP	2		expenses incurred	2,826
Petryshyn J	2		expenses incurred	2,943
Rogers IL	2		expenses incurred	1,781
Rousselière GM	2		expenses incurred	1,070
Smith DE	2		expenses incurred	1,657
Storen EH	2		expenses incurred	940
Tetu H (Secretary)	3		expenses incurred	750
FISHERIES AND OCEANS				
International Pacific Salmon Fisheries Commission				
Dixon AM	2		expenses incurred	4,680
Forest CW	2		expenses incurred	4,700
Shinners CW	1	A	expenses incurred	
Northwest Atlantic Fisheries Organization				
Cashin R	2	A	expenses incurred	750
May AW	1	A	expenses incurred	710
Murphy WM	2	A	expenses incurred	1,007
International Fisheries Commissions Pension Society				
Clark HD	1	A	expenses incurred	730
Martin JC	1	A	expenses incurred	2,760
Pethick D	1	A	expenses incurred	1,320
Scholey WA	1	A	expenses incurred	
Great Lakes Fishery Commission				
Clamut P	1	A	expenses incurred	2,174
Loftus K	2		expenses incurred	1,480
Regier HA	2		expenses incurred	2,340
Vernon GC	1	A	expenses incurred	715
International North Pacific Fisheries Commission				
Florian M	2		expenses incurred	3,425
Garcia J	2		expenses incurred	
Miller DR	2		expenses incurred	1,910
Vernon GC	1	A	expenses incurred	3,870
International Pacific Halibut Commission				
Brunjolfson S	2	A	expenses incurred	
Hunter M	1	A	expenses incurred	2,900
McLeod D	2	A	expenses incurred	
North Atlantic Salmon Conservation				
McCurdy E	2		expenses incurred	2,145
May A W	1	A	expenses incurred	4,148
Nadeau GA	2		expenses incurred	2,739
North Pacific Fur Seal Commission				
Bigg M	1	A	expenses incurred	
Hunter M	1	A	expenses incurred	1,500
International Commission for the Conservation of Atlantic Tuna				
Conrad R	2		expenses incurred	
Cormier AO	1		expenses incurred	1,433
Parsons L	1		expenses incurred	1,963
Fisheries Prices Support Board				
Blais B	2		expenses incurred	1,430
Doucet FJ	2		expenses incurred	1,034
Harding KF (Vice-chairman)	2		expenses incurred	4,311
Maloney A (Chairman)	1	A	expenses incurred	46,712
McCurdy E	2		expenses incurred	1,853
Nickerson RE	2		expenses incurred	2,160
International Council for the Exploration of the Sea				
Longhurst AR (Delegated)	1	A	expenses incurred	2,645

Names of members of commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis of travel and living expenses	Expenditures 1983-84
			$	$
Muir BS (Delegated)	1	A	expenses incurred	1,687
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Indian Commission of Ontario				
Hartt EP	1	B	expenses incurred	5,456
Yukon Territorial Water Board				
Byram K	2	B	expenses incurred	27
Fekete A	2	B	expenses incurred	
Granger D	2	B	expenses incurred	478
Olsen N	2	B	expenses incurred	255
Sippel D	2	B	expenses incurred	2,282
Stehelin M (Chairman)	2	B	expenses incurred	2,262
Woolsey F	2	B	expenses incurred	3,169
Northwest Territories Water Board				
Arden D	2	B	expenses incurred	3,625
Case W	2	B	expenses incurred	848
Gamble D	2	B	expenses incurred	3,136
Kennedy C	2	B	expenses incurred	4,193
Lyall W	2	B	expenses incurred	3,583
Warner G (Chairman)	2	B	expenses incurred	3,324
JUSTICE				
Canadian Human Rights Commission				
Cadieux R (Deputy Chief Commissioner)	1	B	expenses incurred	3,097
Fairweather G (Chief Commissioner)	1	B	expenses incurred	14,898
Henteleff Y	4	B	expenses incurred	5,206
Imai G	4	B	expenses incurred	1,822
MacDonell M	4	B	expenses incurred	5,038
Martin L	4	B	expenses incurred	406
O'Brien S	4	B	expenses incurred	7,090
Quenneville R	4	B	expenses incurred	2,805
Tarnopolsky W	4	B	expenses incurred	855
Westmoreland-Traore J	4	B	expenses incurred	1,105
Law Reform Commission of Canada				
Fortin J (Vice-president)	1	B	expenses incurred	7,265
Lemelin L	1		expenses incurred	7,820
Linden AM (President)	2	B	expenses incurred	25,842
Maingot J	1	B	expenses incurred	12,127
Muldon FC (President)	1	B	expenses incurred	1,498
Paul R (Vice-president)	1	B	expenses incurred	5,408
Reid AD	1	B	expenses incurred	6,527
NATIONAL HEALTH AND WELFARE				
National Advisory Council on Aging				
Bayley C	4	B	expenses incurred	1,676
Bélanger M	4	B	expenses incurred	659
Brunet Y	4	B	expenses incurred	395
Cooper A	4	B	expenses incurred	2,097
Douville C	4	B	expenses incurred	650
Fisher R	4	B	expenses incurred	1,132
Gold Y (President)	4	B	expenses incurred	8,489
Labelle A	4	B	expenses incurred	781
Matthews C	4	B	expenses incurred	1,878
Power A	4	B	expenses incurred	1,957
Sangster J	4	B	expenses incurred	2,242
Stern W	4	B	expenses incurred	386
Tardif P	4	B	expenses incurred	1,889
Wall C	4	B	expenses incurred	1,715
National Council of Welfare				
Brennan A	4	B	expenses incurred	1,999
Brousseau J	4	B	expenses incurred	537
Davidson R	4	B	expenses incurred	612
Girard-McLure C	4	B	expenses incurred	1,631
Jackson J	4	B	expenses incurred	1,440
Kawalilak C	4	B	expenses incurred	1,964
Kert J	4	B	expenses incurred	1,792
Levasseur P	4	B	expenses incurred	1,417
McLellan J	4	B	expenses incurred	1,920
Minna M	4	B	expenses incurred	1,045
Mondor R	4	B	expenses incurred	856
Murialdo E	4	B	expenses incurred	1,629
Newall G	4	B	expenses incurred	2,167
Paulson E	4	B	expenses incurred	2,539
Raymond Y (Chairman)	4	B	expenses incurred	1,209
Rosenquist G	4	B	expenses incurred	796
Rowe P	4	B	expenses incurred	2,353
Sale P	4	B	expenses incurred	3,236
Splane R B	4	B	expenses incurred	2,999
Tramble D	4	B	expenses incurred	1,989
Canada Pension Plan Advisory Committee				
Arthur J	2	B	expenses incurred	1,882
Baldwin R (Chairman)	2	B	expenses incurred	
Cobb W	2	B	expenses incurred	1,649
De'Ath J	2	B	expenses incurred	4,791
Dulude L	2	B	expenses incurred	90
Granger R	2	B	expenses incurred	219
Guertin S	2	B	expenses incurred	669
Hogan W	2	B	expenses incurred	889
MacDonnell K H	2	B	expenses incurred	2,359
MacNaughon E	2	B	expenses incurred	365
McArthur J	2	B	expenses incurred	841
McCarthy J	2	B	expenses incurred	803
Patenaude N	2	B	expenses incurred	1,644
Thoem V	2	B	expenses incurred	1,807
Unsworth G	2	B	expenses incurred	1,424
PRIVY COUNCIL				
Royal Commission on the "Ocean Ranger" Marine Disaster				
Aylward Q C	4	A	125/day	7,163
Furst J	2	A	125/day	10,293
Hickman TA (Honourable Chief Justice)	4	A	expenses incurred	11,942
Morgan M	2	A	125/day	5,251
Pardy B	2	A	125/day	6,955
Winter G A (Vice-chairman)	4	A	expenses incurred	1,865
Royal Commission on the Economic Union and Development Prospects for Canada				
Barber CL	2	A	125/day	22,999
Breton AA	2	A	125/day	28,454
Cantwell–Peters MA	2	A	125/day	18,216
Casselman–Wadds J	2	A	125/day	36,840
Docquier GE	2	A	125/day	17,363
Hamilton W	2	A	125/day	27,848
Macdonald DS (Chairman)	2	A	125/day	29,643
Messer JR	2	A	125/day	31,486
Picard LA	2	A	125/day	23,903
Robert M	2	A	125/day	17,214
Seaman DK	2	A	125/day	14,458
Shoyama TK	2	A	125/day	25,142
Wallace CT	2	A	125/day	26,934
Chief Electoral Officer				
Electoral Boundaries Commissions				
Aucoin P	4			
Barnhart GL	4			
Blache P	4			
Black G	4			
Boylan D	4			
Cadieux J	4			
Campbell AB (Chairman)	3		expenses incurred	
Carter G	4			
Corrigan D	4			
Cummings HH (Chairman)	3		expenses incurred	
Dechene A (Chairman)	3		expenses incurred	
Dickson DM (Chairman)	3		expenses incurred	
Henry DHW (Chairman)	3		expenses incurred	

Names of members of commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis of travel and living expenses	Expenditures 1983-84
			$	$
Kirby WJC (Chairman)	3		expenses incurred	
Langelier J	4			
Lechat R	4			
Macdonald B (Chairman)	3		expenses incurred	
McWhinney E	4			
Morin AM (Chairman)	3		expenses incurred	
Muggah A	4			
Pace LL (Chairman)	3		expenses incurred	
Prud'homme C	4			
Roberge G (Chairman)	3		expenses incurred	
Sancton B	4			
Soberman A	4			
Steele R	4			
Thomas G	4			
Vavasour EG	4			
Ward N	4			
Wark A	4			
Wilson H	4			
Wimmer CC (Chairman)	3		expenses incurred	
Woodley OL	4			
Economic Council of Canada				
Barter PC	4	B	expenses incurred	3,337
Beauchemin RO	4	B	expenses incurred	1,328
Brien P	4	B	expenses incurred	3,159
Cornell P (Director)	1	B	expenses incurred	6,773
Dalpe PE	4	B	expenses incurred	1,724
Eaton GC	4	B	expenses incurred	1,785
Forster D	4	B	expenses incurred	551
Goldenberg SB	4	B	expenses incurred	521
Hickey E	4	B	expenses incurred	1,762
Hill G	4	B	expenses incurred	1,652
Kaplansky K	4	B	expenses incurred	2,371
Lortie P	4	B	expenses incurred	1,303
McDougall DH	4	B	expenses incurred	1,452
Podovinikoff P	4	B	expenses incurred	1,344
Robert P (Director)	1	B	expenses incurred	11,974
Ross AH	4	B	expenses incurred	2,586
Schuler G	4	B	expenses incurred	3,224
Shimbashi P	4	B	expenses incurred	4,428
Slater D (Chairman)	1	B	expenses incurred	18,311
Sultan R	4	B	expenses incurred	3,283
Thomas D	4	B	expenses incurred	2,436
Vogt R	4	B	expenses incurred	2,807
Zucker JI	4	B	expenses incurred	889
Public Service Staff Relations Board				
Ashley S	4	B	expenses incurred	900
Beatty D	4	B	expenses incurred	50
Brown HD	4	B	expenses incurred	75
Brown JH (Chairman)	1	B	expenses incurred	3,522
Brown RM	4	B	expenses incurred	
Brown TW	1	B	expenses incurred	819
Cantin JM (Vice-chairman)	1	B	expenses incurred	9,812
Carrothers AW	4	B	expenses incurred	
Chertkow MI	4	B	expenses incurred	1,627
Christie I	4	B	expenses incurred	552
D'Avignon GR (Deputy-chairman)	1	B	expenses incurred	2,645
DesCoteaux JM	4	B	expenses incurred	1,807
Doucet R	4	B	expenses incurred	12
Frankel SJ	1	B	expenses incurred	2,173
Galipeault J	1	B	expenses incurred	8,815
Garant P	4	B	expenses incurred	
Korngold-Wexler MI	1	B	expenses incurred	683
Lachapelle PA	4	B	expenses incurred	
MacLean D	4	B	expenses incurred	2,340
MacNeil E	4	B	expenses incurred	542
Mayes JC	1	B	expenses incurred	815
Mitchell L (Deputy-chairman)	4	B	expenses incurred	3,046
Moalli E	4	B	expenses incurred	940
Nisbet WL (Deputy-chairman)	1	A	expenses incurred	3,940
Norman K	4	B	expenses incurred	
O'Shea JD	4	B	expenses incurred	205
Pyle DG	1	B	expenses incurred	3,583
Rose J	4	B	expenses incurred	118
Saltman M	4	B	expenses incurred	785
Weiler J	4	B	expenses incurred	344
Williams B	4	B	expenses incurred	2,417
Weatherill JF	4	B	expenses incurred	
REGIONAL INDUSTRIAL EXPANSION				
Canadian Industrial Renewal Board				
Barford R	4	A	expenses incurred	429
Castonguay C	4	A	expenses incurred	959
Fox S	4	A	expenses incurred	1,150
Kess J	4	A	expenses incurred	2,773
Lavigueur G	4	A	expenses incurred	323
Malone C	4	A	expenses incurred	2,254
McGivesin DS	4	A	expenses incurred	55
Montreuil R	4	A	expenses incurred	219
Ostry S	4	A	expenses incurred	178
Roussel FW	4	A	expenses incurred	556
Soubry P (Vice-president)	4	A	expenses incurred	359
Teschke W	4	A	expenses incurred	206
Enterprise Development Board				
Asper R	4			
Auld W M	4	C	expenses incurred	1,911
Brown J M	4	C	expenses incurred	6,580
Cormier A (Vice-chairman)	4		expenses incurred	62
Day J	4		expenses incurred	452
Defresne G (Vice-president)	4		expenses incurred	944
Demers P	4	C	expenses incurred	988
Donaldson J (Chairman)	4		expenses incurred	768
Duddle E A	4	C	expenses incurred	915
Dunlop J (Vice-chairman)	4	A	expenses incurred	2,830
Emberley R (Vice-chairman)	4		expenses incurred	764
Greenwood W B (Chairman)	4		expenses incurred	
Imman D	4			
Letourneau N	4		expenses incurred	672
MacPherson L	4		expenses incurred	130
Mandel G D	4			
McKay–O'Farrel E (Vice-chairman)	4		expenses incurred	162
Murphy C F	4	C	expenses incurred	3,502
Pallister A E	4		expenses incurred	525
Randell S	4		expenses incurred	1,154
Rice H A	4	C	expenses incurred	6,882
Robinson J (Chairman)	4		expenses incurred	95
Schurman M (Vice-chairman)	4		expenses incurred	224
Sears Dr J	4		expenses incurred	454
Wardrop W L	4			
Watters F T	4	C	expenses incurred	812
Webster J F	4		expenses incurred	1,385
Woodward M (Chairman)	4		expenses incurred	1,527
Wosk B (Chairman)	4	A	expenses incurred	835
National Design Council				
Baltzan R	2	A	expenses incurred	1,066
Critchley N W	2	A	expenses incurred	328
d'Abbadie d'Arrast A M	2	A	expenses incurred	4,068
Daoust J	2	A	expenses incurred	1,862
Gadoury G (Chairman)	2	A	expenses incurred	483
Gelfant M	2	A	expenses incurred	6,098
O'Connell F D	2	A	expenses incurred	565
Trien R J	2	A	expenses incurred	1,385
Vaughan J P	2	A	expenses incurred	1,407
West T H S	2	A	expenses incurred	979
Native Economic Development Advisory Board				
Anawak J I	4		expenses incurred	8,401
Birckel P	4		expenses incurred	5,524
Brant D J	4		expenses incurred	4,284
Bryden R M	4		expenses incurred	563
Deneron H	4		expenses incurred	2,977
Fredette J C	4		expenses incurred	2,847
Fulham S A	4		expenses incurred	1,171
Gros-Louis J M	4		expenses incurred	1,275

Names of members of commissions—*Concluded*

Details of travel and living expenses—*Concluded*

Name and position of members	Status*	Authority fixing rate*	Rate and basis of travel and living expenses	Expenditures 1983-84
			$	$
Koffler M B	4		expenses incurred	1,589
Lee W	4		expenses incurred	2,233
Lucas N	4		expenses incurred	5,456
Lyall W	4		expenses incurred	7,163
Mackenzie W	4		expenses incurred	3,600
Moses D C (Chairman)	4		expenses incurred	13,583
Richard M M	4		expenses incurred	765
Simon M (Vice-chairman)	4		expenses incurred	3,491
Strong M F	4		expenses incurred	188
Tatoosh S	4		expenses incurred	4,092
Twinn W P	4		expenses incurred	1,436
Wilson W C	4		expenses incurred	2,570
Textile and Clothing Board				
St-Laurent J	4		expenses incurred	22,593
Thur O (Chairman)	2	A	expenses incurred	24,826
SCIENCE AND TECHNOLOGY				
Science Council of Canada				
Arrison N L	2	B	expenses incurred	3,146
Arseneau D F	2	B	expenses incurred	452
Bachynski M P	2	B	expenses incurred	2,649
Blais R	2	B	expenses incurred	951
Borger J P	2	B	expenses incurred	1,569
Boulet J L	2	B	expenses incurred	2,008
Branigan D W	2	B	expenses incurred	3,884
Drake E L	2	B	expenses incurred	11,124
Florian M-L E	2	B	expenses incurred	4,220
Fournier R O	2	B	expenses incurred	456
Kenney-Wallace G A	2	B	expenses incurred	3,241
Kydon D W	2	B	expenses incurred	4,454
MacDonald J J	2	B	expenses incurred	4,085
MacDonald J S	2	B	expenses incurred	3,422
Maine F W	2	B	expenses incurred	7,411
O'Connor A J	2	B	expenses incurred	2,123
Reil W H	2	B	expenses incurred	805
Robertson B E	2	B	expenses incurred	7,209
Simek S	2	B	expenses incurred	3,438
Smith S L (Chairman)	1	B	expenses incurred	34,964
Snyder H L	2	B	expenses incurred	3,779
Suzuki D	2	B	expenses incurred	2,062
Vikis-Freibergs V (Vice-chairman)	1	B	expenses incurred	4,681
Webster J M	2	B	expenses incurred	5,887
Wilson J T	2	B	expenses incurred	386
Winters H C	2	B	expenses incurred	579
Wynne-Edwards H R	2	B	expenses incurred	844
Zimmerman A H	2	B	expenses incurred	1,037
TRANSPORT				
Canadian Transport Commission				
Armstrong MD (Committee Chairman)	1		expenses incurred	
Bourret JL	1		expenses incurred	
Chapman DH	1		expenses incurred	
Drainville JG (Committee Chairman)	1		expenses incurred	
Dubé Y (Vice-President Research)	1		expenses incurred	
Gray JT (Vice-President Law)	1		expenses incurred	
Jones DH (Committee Chairman)	1		expenses incurred	
Langlois P (Committee Chairman)	1		expenses incurred	
Magee J (Committee Chairman)	1		expenses incurred	
Marchand J (President)	1		expenses incurred	
McDonough JM	1		expenses incurred	
Orange RJ	1		expenses incurred	
Thompson JD	1		expenses incurred	
Trahan AM	1		expenses incurred	
Walter JF	1		expenses incurred	
Wolfe BR	1		expenses incurred	

---

* See introductory paragraph above.

Special distribution of budgetary expenditures maintained under authority of Treasury Board

	Allotments	Expenditures
	$	$
AGRICULTURE		
Department		
ADMINISTRATION PROGRAM		
Vote 1		
Program expenditures—		
Salaries, wages and other personnel costs	28,895,500	28,808,082
Financial Management Information System		
Salaries and wages	238,300	235,632
Other	927,000	927,234
Temporary help services	178,000	167,932
Other operating costs	14,959,200	14,864,928
Minor construction	854,000	769,031
Implementation Assistance	375,000	374,346
Federal Propane Vehicle Program	137,500	38,252
Summer Youth Employment Program	33,286	33,204
Frozen allotment—Other operating costs	300,100	
Contributions—		
New employment expansion and development program	48,292	47,620
Summer youth employment program	51,132	50,099
	46,997,310	*46,316,360*
Statutory items	*4,076,975*	*4,076,975*
	51,074,285	50,393,335
AGRI-FOOD DEVELOPMENT PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	168,093,480	164,176,687
Salary adjustment reserve	746,100	
Temporary help services	402,700	280,424
Personal service contracts	141,100	67,330
Energy Research and Development		
Salaries, wages and other personnel costs	207,000	207,000
Other operating costs	6,877,000	5,404,611
Agricultural Products Board		
Other operating costs	13,200,000	12,585,130
Other operating costs	55,706,200	54,042,108
Summer youth employment program	1,316,667	1,310,037
PEI Comprehensive Development Plan		
Salaries, wages and other personnel costs	891,520	857,123
Temporary help services	5,300	
Other operating costs	488,900	472,970
Initiatives in Special Areas		
Salaries, wages and other personnel costs	225,200	116,436
Temporary help services	10,000	5,115
Other operating costs	254,800	112,006
Nova Scotia Agri-Food Development Agreement		
Salaries and wages	539,000	523,542
Temporary help services	10,900	1,279
Other operating costs	1,112,100	340,983
Frozen—Other operating costs	868,600	
Frozen—National Livestock Records	230,000	
	251,326,567	*240,502,781*
Vote 10—Capital expenditures—		
Major construction	16,749,000	15,421,824
Minor construction	2,813,000	2,768,337
Equipment	11,864,000	11,719,473
PEI Comprehensive Development Plan—Equipment	203,000	147,255
Nova Scotia Agri-Food Development Agreement—Equipment	223,000	62,681
Special recovery capital projects program	2,928,000	2,599,904
Energy retrofit and conservation	973,000	820,032
South East New Brunswick frozen capital offset	275,000	
Minor capital—St Lawrence, Gaspé	120,000	17,129
Agricultural Service Centres	213,000	111,600
Other capital	5,957,000	5,360,635
Development opportunities	1,094,000	919,034
	43,412,000	*39,947,904*
Vote 15—Grants and contributions—		
Grants—		
Agriculture research in universities and other scientific organizations in Canada	1,326,000	1,325,994
Grants to assist in the marketing of agricultural products	20,000	16,500
Canadian Horticultural Council	30,000	30,000
Royal Agricultural Winter Fair, Toronto	100,000	100,000
Canadian Western Agribition, Regina	100,000	100,000
Le Salon international de l'agriculture et de l'alimentation	50,000	50,000
Canadian Council on 4-H Clubs	45,000	45,000
Canadian National Livestock Record	50,000	50,000
Federated Women's Institutes of Canada	20,000	10,000
Canadian Plowing Council	10,000	10,000
Le Conseil Québécois des programmes nationaux 4-H	13,605	13,605
Contributions—		
Canadian Agricultural Research Council	63,600	63,600
Canada's fee for membership in the International Commission on Irrigation and Drainage	3,000	3,000
Canada's fee for membership in the International Society for Horticultural Science	2,500	1,569
Producer groups towards the costs of construction or regular cold storages, frost free, controlled atmosphere, jacketed or other specialized potato, fruit or vegetable storages in accordance with terms and conditions prescribed by the Governor in Council	3,390,000	2,551,146
Class "A" and Class "B" Fairs, Winter and Spring Fairs and Special Fairs	2,164,000	2,261,245
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	139,395	101,906
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	240,200	239,492
Canada Grains Council	90,000	89,220
Producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	750,000	722,868
Agriculture Canada's fee for membership in the International Dairy Federation of Canada	15,000	14,388
Commonwealth Agricultural Bureaux	651,900	613,327
Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act	389,100,000	418,514,141
Feed Freight Assistance Adjustment Fund—Contributions to producers, producer groups, agricultural industry groups research institutes, universities and provinces in accordance with federal-provincial agreements with the Province of Quebec, Ontario and British		

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
Columbia to develop and implement programs to encourage and improve feed production, marketing, handling storage and use of both feed grains and forage	4,100	4,089
Canada Safety Council in Support of National Farm Safety Week	4,000	4,000
Summer Youth Employment Program	644,890	605,694
Contributions to Canadian commercial organizations, industry associations, universities and institutes for the purpose of stimulating improvements in the marketing of Canadian agricultural food products	250,000	246,635
Payments under the Farm Interest Rebate Act	10,999,000	10,348,229
Contributions to reimburse Western grain producers for a loss in revenue resulting from Canadian Wheat Board sales of specified feed grains at corn competitive prices	500,000	7,240
Contribution to Provincial Agencies and to persons for development initiative undertaken under the general development agreements and subsidiary agreements for the purpose of economic and social-economic adjustment	17,361,400	14,434,508
Contributions to the provinces of Manitoba, Saskatchewan and Alberta under Federal-Provincial agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl	2,530,000	1,144,300
Contribution towards the Federal Development Strategy for Prince Edward Island	2,611,000	2,422,499
Contribution to a market promotion organization to promote the sale of Canadian Seed Potatoes	191,000	129,601
Contribution for the construction extension or improvement of exhibitions facilities at the Canadian Western Agribition	4,300,000	4,300,000
New Employment Expansion and Development Program	4,611,129	4,347,664
Initiatives undertaken in special areas	2,036,000	721,198
Contribution to Les Serres AM Dion Ltée, Quebec, for establishment of a tissue culture microprobation laboratory for apple tree seedings production	120,000	120,000
Contribution for emergency funding for Mersea Township, Essex County (Ontario) dyke protection	800,000	800,000
Contribution for BC surplus red wine decolourization program	300,000	300,000
Contribution to the provinces of Manitoba and Saskatchewan for groundwater and drought-proofing investigations and studies for long-term strategy and economic development	659,000	538,429
Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan and Alberta for the development of dependable water supplies	5,600,000	5,067,035
Contribution to Western Grains Research Foundation	9,067,000	9,066,972
Contribution to apple growers for the purpose of compensating for frost damage and for the re-establishment of the production capabilities of commercial orchards	10,400,000	9,183,496
Contribution to Organization for Economic Cooperation and Development	39,000	38,887
Contribution to Canadian National Livestock Records	230,000	230,000
	471,631,719	*490,987,477*
Statutory items	*422,795,090*	*184,495,128*
	1,189,165,376	955,933,290
AGRI-FOOD REGULATION AND INSPECTION PROGRAM		
Vote 20		
Operating expenditures—		
Salaries, wages and other personnel costs	136,342,000	134,307,277
Temporary help services	225,000	224,918
Other operating costs	25,381,300	24,100,071
Summer Youth Employment Program	66,946	66,926
Frozen allotment—Other operating costs	163,700	
Contributions—		
Payments in the current and subsequent fiscal years for small farm development adjustment in accordance with terms and conditions approved by the Governor in Council	20,893,095	
Canada's fee for membership in the Office international des épizooties	42,000	33,476
Canadian Veterinary Medical Association	5,000	4,292
Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act	3,282,837	2,852,355
Contributions to the provinces in accordance with the Regulations of the Governor in Council of amounts not exceeding two fifths of the amounts paid by the provinces to owners of animals that have dies as a result of rabies	140,000	89,389
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	10,000	
Compensation in accordance with the terms of the Pesticide Residue Compensation Act and Plant Quarantine Act	10,000	
Summer Youth Employment Program	212,271	209,301
Contribution under Special Employment Initiatives Program to establish a seed processing, marketing and crop development plant in Southwestern Ontario	57,000	57,000
Contribution to University of Guelph, Ontario, Veterinary College	100,000	100,000
New Employment Expansion and Development Program	228,637	228,191
Contribution to the Veterinary Infectious Disease Organization to assist in the sponsorship of the Fourth International Symposium on Neonatal Diarrhea	10,000	9,861
Contribution in accordance with an agreement entered into with the Provinces of New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland toward the cost of design and construction of a Veterinary Science Teaching Facility at Charlottetown, PEI	1,960,000	197,125
Contribution to Reid Collins Nurseries Ltd of Langley, BC in compen-		

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
sation for the destruction of seedings lost to terminal crook disease	117,163	117,163
	189,246,949	*162,597,345*
Vote 25—Capital expenditures—		
Major construction	4,008,001	2,684,355
Minor construction	566,000	511,129
Equipment	4,476,000	4,470,514
	9,050,001	*7,665,998*
Statutory items (including Race Track Supervision Revolving Fund)	*19,944,433*	*18,461,818*
	218,241,383	188,725,161
CANADIAN GRAIN COMMISSION PROGRAM		
Vote 30		
Program expenditures—		
Salaries, wages and other personnel costs	27,767,800	26,958,846
Salary adjustment reserve	103,900	
Other operating costs	4,954,300	4,486,806
Minor construction	395,000	322,369
Equipment	1,098,259	946,144
Frozen allotment—Other operating costs	27,700	
Contributions—		
Canada's fee for membership in the International Association for cereal chemistry	4,000	3,646
Contribution to the Cargill Grain Company Limited for the design, installation of a grain weighing monitoring system	44,991	44,991
Contribution to the Pioneer Grain Terminal Limited for the installation of a grain weighing monitoring system	27,750	27,750
	34,423,700	*32,790,552*
Statutory items	*4,391,589*	*4,391,589*
	38,815,289	37,182,141
Subtotal—Department	1,497,296,333	1,232,233,927
Canadian Dairy Commission		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	2,502,420	2,372,916
Temporary help services	40,000	23,033
Other operating costs	3,549,700	3,079,136
Salary adjustment reserve	10,880	
	6,103,000	5,475,085
Canadian Livestock Feed Board		
Vote 40—Operating expenditures—		
Salaries, wages and other personnel costs	938,000	831,411
Temporary help services	2,000	376
Other operating costs	544,000	468,829
	1,484,000	*1,300,616*
Vote 45—Contributions—		
Freight Assistance on feed grains including assistance on respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	16,100,000	15,089,260
Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills	600,000	396,206
	16,700,000	*15,485,466*
	18,184,000	16,786,082
Canagrex		
Vote 50c—Operating expenditures—		
Other operating costs	700,000	700,000
Grand total	1,522,283,333	1,255,195,094
COMMUNICATIONS		
Department		
COMMUNICATIONS PROGRAM		
Vote 1—Operating expenditures—		
Salaries and wages	68,589,900	67,756,722
Federal Summer Employment Opportunities Program	26,554	26,367
Operating costs	29,371,778	27,748,984
Temporary help services	488,000	386,973
Personal service contracts	435,000	244,633
Bid support	300,000	252,367
Anik-B Transponder lease	432,000	431,942
SSC—Industrial contract fund	2,840,000	2,284,581
L-Sat	1,880,000	1,879,310
Office communications system	3,494,000	3,385,782
NEED Program	947,619	885,180
Frozen allotment	1,103,222	
	109,908,073	*105,282,841*
Vote 2c—Increase in Government Telecommunications Agency Revolving Fund authority from $12,000,000 to $15,000,000	*1*	
Vote 5—Capital expenditures—		
Telidon-Iris project	2,160,000	2,133,383
Office Communications System	20,000	17,013
L-Sat	2,010,000	1,950,139
Capital costs	6,348,000	6,260,415
Anik-B pilot projects	360,000	312,743
M-Sat	9,150,000	9,026,662
Special recovery capital projects program	1,000,000	954,533
Telidon exploitation program	3,490,000	3,262,958
Federal retrofit program	60,000	30,142
Frozen allotment	6,953,000	
	31,551,000	*23,947,988*
Vote 10—Grant and contributions—		
Grant—		
Canadian Radio Technical Planning Board	17,500	17,500
Contributions—		
Contributions to support communications associations, conferences, seminars, etc	25,000	25,000
Contribution to the Canadian Captioning Development Agency	50,000	50,000
Contribution to the International Telecommunications Union	2,547,000	2,390,689
Contribution to the Canadian Standards Association Steering Committee on Telecommunications	18,000	18,000
Contribution to the Canadian Standards Association Steering Committee on Electromagnetic Interference and Compatibility	20,000	10,000
Contribution to Telesat Canada for acquisition of Anik-D spacecraft	414,000	414,000
Contribution to the European Space Agency in respect of the L-Sat program	14,808,000	14,807,868
Federal summer employment opportunities program	288,644	266,577
Telidon exploitation program	430,000	429,930
NEED Program	520,756	513,720
Contribution to Conseil de la vie française en Amérique	23,840	23,840
Frozen allotment	7,944,000	
	27,106,740	*18,967,124*
Statutory items (including Government Telecommunications Agency Revolving Fund)	*22,603,822*	*11,158,132*
	191,169,636	159,356,085

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
ARTS AND CULTURE PROGRAM		
Vote 15—Operating expenditures—		
Salaries and wages	3,053,000	2,665,789
Operating costs	2,747,717	2,527,257
Temporary help services	96,000	76,930
Personal service contracts	263,000	165,510
Frozen allotment	509,283	
	6,669,000	*5,435,486*
Vote 20—Grants and contributions—		
Grants—		
Grants to film festivals held in Canada	350,000	350,000
Grants to institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act	2,190,000	1,507,586
Grants to Fathers of Confederation Building Trust	1,034,250	1,034,250
Grants to Canadian non-profit cultural organizations and institutions for management development and for special cultural activities of national significance	3,500,000	3,500,000
Grants to the Drummondville World Folklore Festival	100,000	100,000
Contributions—		
Contributions to national arts and culture service organizations	695,000	695,000
Contributions to Canadian non-profit cultural organizations and institutions for management development and capital assistance	5,320,000	4,360,000
Contributions for the development of the Canadian book publishing industry	9,211,000	8,196,851
Special recovery capital projects program—Stratford Shakespearean Festival	1,800,000	1,800,000
Frozen allotment	4,675,000	
	28,875,250	*21,543,687*
Vote 25—Payments to the Canada Post Corporation	*53,000,000*	*53,000,000*
Statutory item	*421,000*	*421,000*
	88,965,250	80,400,173
Subtotal—Department	280,134,886	239,756,258
Canada Council		
Vote 35—Payment to the Canada Council	65,581,000	65,581,000
Canadian Broadcasting Corporation		
Vote 40—Operating expenditures	*742,065,550*	*737,065,550*
Vote 45—Working capital	*12,020,000*	*12,020,000*
Vote 50—Capital expenditures	*71,885,000*	*66,885,000*
	825,970,550	815,970,550
Canadian Film Development Corporation		
Vote 55—Payments to the Canadian Film Development Corporation	16,263,234	16,263,234
Canadian Radio-television and Telecommunications Commission		
Vote 60—Program expenditures and grants—		
Salaries and wages	15,622,367	15,521,272
Salary adjustment reserve	854,300	
Operating costs	5,610,000	5,420,512
Operating costs reserve	113,000	
Temporary help services	62,000	61,549
Personal service contracts	200,000	173,614
Grants	134,542	69,593
	22,596,209	*21,246,540*
Statutory items	*2,330,428*	*2,330,428*
	24,926,637	23,576,968
National Arts Centre Corporation		
Vote 65—Payment to the National Arts Centre Corporation	14,427,000	14,427,000
National Film Board		
Vote 70		
Operating loss and capital—		
Salaries and wages	34,337,386	34,409,950
Operating costs	21,231,241	20,030,854
Capital expenditures	2,822,190	2,822,190
Grants and contributions	565,162	565,162
	58,955,979	*57,828,156*
Statutory items	*7,330,000*	*(272,399)*
	66,285,979	57,555,757
National Library		
Vote 75—Program expenditures and grants—		
Salaries and wages	15,796,307	15,699,313
Other operating expenditures	12,766,000	11,713,042
Grants	37,000	27,880
	28,599,307	*27,440,235*
Statutory item	*2,181,000*	*2,181,000*
	30,780,307	29,621,235
National Museums of Canada		
Vote 80—Operating expenditures—		
Salaries and wages	34,175,354	33,258,790
Temporary help services	274,710	265,625
Personal service contracts	58,550	51,423
Purchase account	2,321,515	1,476,408
Operating costs	18,499,512	18,193,394
Publishing and boutiques	245,000	203,418
Frozen allotment	222,000	
Implementation Management Practices and Controls Program	95,000	83,948
	55,891,641	*53,533,006*
Vote 85—Grants—		
Grant to College Art Association of America	800	800
Grant to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	8,701,900	8,701,900
Frozen allotment	150,000	
Summer Canada Federal Projects	609,893	582,323
New Employment Expansion and Development Program	1,425,115	1,396,954
	10,887,708	*10,681,977*
Statutory item	*4,699,000*	*4,699,000*
	71,478,349	68,913,983
Public Archives		
Vote 90—Program expenditures and contributions—		
Salaries and wages	22,160,000	21,868,223
Other operating costs	13,446,542	13,260,006
Contributions	539,000	529,272
Less: revenue credited to the vote	1,623,000	1,872,447
	34,522,542	*33,785,054*
Statutory item	*3,184,000*	*3,184,000*
	37,706,542	36,969,054
Social Sciences and Humanities Research Council		
Vote 95—Operating expenditures	*5,206,000*	*5,195,298*
Vote 100—The grants listed in the Estimates	*54,429,000*	*54,429,000*
Statutory item	*460,000*	*460,000*
	60,095,000	60,084,298
Grand total	1,493,649,484	1,428,719,337

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
CONSUMER AND CORPORATE AFFAIRS		
Department		
Vote 1—Operating expenditures—		
Salaries and wages	79,934,250	79,159,994
Other operating costs	46,271,500	43,670,415
Temporary help services	1,006,000	838,170
Personal service contracts	42,000	31,330
Energy Research and Development		
Salaries and wages	116,000	110,384
Other operating costs	788,000	625,209
Energuide	505,000	504,572
Transfer from TB Vote 10—Federal Summer Employment Opportunities Program	213,834	96,118
Travel expenditures reduction reserve	97,000	
Professional and special services reduction reserve	171,000	
Advertising and publications expenditure reduction reserve	151,000	
Trade goods evaluation reserve	160,000	
Metric Commission phase-out plan reserve	726,000	
Salary adjustment reserve	1,039,000	
	131,220,584	*125,036,192*
Vote 5—Grants and contributions—		
Grants to Consumers' Association of Canada	200,000	200,000
Grants to various organizations working in the consumer interest	500,000	500,000
Contributions to various organizations working in the consumer interest	989,000	988,416
Transfer from TB Vote 10—New Employment Expansion and Development Program	288,716	280,911
Contributions to Workers under the Metric Commission Tool Assistance Program	5,000,000	4,196,128
Contributions to Homeowners under Urea Formaldehyde Foam Insulation Assistance Program	119,550,000	119,099,290
	126,527,716	*125,264,745*
Statutory items	*11,459,539*	*11,459,539*
Subtotal—Department	269,207,839	261,760,476
Restrictive Trade Practices Commission		
Vote 10—Program expenditures—		
Salaries and wages	997,000	924,249
Other operating costs	535,000	421,648
Temporary help services	5,000	1,882
Personal service contracts	13,000	7,310
Professional and special services reduction reserve	29,000	
Salary adjustment reserve	51,000	
	1,630,000	*1,355,089*
Statutory item	*152,000*	*152,000*
	1,782,000	1,507,089
Standards Council of Canada		
Vote 15—Payment to the Standards Council of Canada	5,978,000	5,978,000
Grand total	276,967,839	269,245,565
ECONOMIC AND REGIONAL DEVELOPMENT		
Ministry of State		
Vote 1—Program expenditures and contributions—		
Salaries and wages	12,634,000	10,720,628
Salary adjustment reserve	654,000	
Operating costs	7,225,001	5,978,013
Temporary help services	645,000	585,114
Personal service contracts	260,000	199,273
Administrative restraint reserve	18,000	
Summer Canada Students	9,713	9,713
Contributions	400,000	395,300
	21,845,714	*17,888,041*
Statutory items	*1,924,775*	*1,924,775*
Subtotal—Department	23,770,489	19,812,816
Northern Pipeline Agency		
Vote 5—Program expenditures—		
Salaries and wages	3,710,500	3,693,417
Other operating costs	1,310,800	1,220,925
Personal service contracts	74,500	69,184
Temporary help services	1,200	358
Reserved allotment	53,400	
	5,150,400	*4,983,884*
Statutory items	*430,500*	*430,500*
	5,580,900	5,414,384
Grand total	29,351,389	25,227,200
EMPLOYMENT AND IMMIGRATION		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries and wages	16,304,128	13,914,265
Operations and maintenance	7,844,000	6,985,745
Personal service contracts	25,000	
Temporary help services	375,000	199,816
Summer youth employment	168,000	115,062
Less: recoveries from UI Account	17,435,000	14,459,000
	7,281,128	*6,755,888*
Statutory items	*2,115,083*	*2,115,083*
Subtotal—Department	9,396,211	8,870,971
Canada Employment and Immigration Commission		
ADMINISTRATION PROGRAM		
Vote 5—Program expenditures—		
Salaries and wages	108,480,567	101,208,533
Operations and maintenance	132,126,500	126,779,459
Audit Services Bureau	1,297,000	703,129
Tenant services	7,061,000	6,282,085
Personal service contracts	75,000	7,780
Temporary help services	200,000	172,921
Summer youth employment	964,000	724,931
Administrative restraint measures	38,000	
Less: recoveries from UI Account	222,008,300	211,092,000
	28,233,767	*24,786,838*
Statutory item	*12,961,000*	*12,961,000*
	41,194,767	37,747,838
EMPLOYMENT AND INSURANCE PROGRAM		
Vote 10—Operating expenditures—		
Salaries and wages	548,992,941	523,059,744
Operations and maintenance	155,615,000	142,598,619
Summer youth employment	27,581,000	26,645,043
NTP—Course purchases	531,942,000	521,763,556
Personal service contracts	150,000	43,046
Temporary help services	360,000	279,523
Diagnostic services	1,430,000	585,588
Administrative restraint measures	525,000	
Frozen allotment	284,169	
Less: recoveries from UI Account	661,662,000	627,521,000
	605,218,110	*587,454,119*
Vote 15—Grants and contributions—		
Grants—		
Local employment assistance and development	2,430,000	2,095,666
Employment creation	100,750,000	41,344,241
National employment services	1,185,001	1,184,800

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
Contributions—		
Employment training	339,133,000	278,124,329
Canada Works	674,584,590	638,012,435
Career—Access	92,838,000	69,000,721
Job corps	29,121,000	28,188,496
Local employment assistance and development	31,862,000	29,128,908
Employment creation	8,440,873	2,442,005
National employment services	48,125,000	42,080,977
Frozen allotment	18,458,367	
"X" Budget	20,000,000	
	1,366,927,831	*1,131,602,578*
Statutory items	*2,927,946,519*	*2,927,946,519*
	4,900,092,460	4,647,003,216
IMMIGRATION PROGRAM		
Vote 20—Operating expenditures—		
Salaries and wages	67,474,511	66,036,403
Operations and maintenance	15,929,000	14,930,242
Personal service contracts	1,500,000	1,422,115
Temporary help services	145,000	47,531
Frozen allotment	45,000	
	85,093,511	*82,436,291*
Vote 25—Contributions—		
Transportation and other assistance	27,301,000	24,636,346
Contributions to immigrant welfare organizations	3,194,000	3,151,124
New employment expansion and development program	61,721	61,721
	30,556,721	*27,849,191*
Statutory items	*9,122,805*	*9,122,805*
	124,773,037	119,408,287
ANNUITIES PROGRAM		
Vote 30—Program expenditures—		
Salaries and wages	2,777,000	2,392,697
Operations and maintenance	366,000	292,764
Administrative restraint measures	13,000	
	3,156,000	*2,685,461*
Statutory items	*435,435*	*435,435*
	3,591,435	3,120,896
Immigration Appeal Board		
Vote 35—Program expenditures—		
Salaries and wages	2,516,882	2,516,882
Salary adjustment reserve allotment	128,000	
Operating costs	673,212	597,481
Temporary help services	13,906	13,906
	3,332,000	*3,128,269*
Statutory item	*355,000*	*355,000*
	3,687,000	3,483,269
Grand total	5,082,734,910	4,819,634,477
ENERGY, MINES AND RESOURCES		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures and contribution—		
Personnel costs	15,038,754	14,693,272
Summer Canada	10,098	10,098
Operating costs	11,561,646	11,530,788
Special allotments		
Energy research and development	144,000	47,054
Temporary help services	155,000	121,042
Contribution to Sulphur Development Institute of Canada	72,000	72,000
Less: revenues credited to the vote	7,070,000	7,098,249
	19,911,498	*19,376,005*
Statutory items	*2,030,975*	*2,030,975*
	21,942,473	21,406,980
ENERGY PROGRAM		
Vote 5—Operating expenditures—		
Personnel costs	49,778,001	45,536,125
Salary allotment reserve adjustments (SARA)	2,959,000	
Summer Canada	21,318	18,588
Operating costs	65,569,000	47,726,865
Special allotments		
Personal service contracts	962,000	333,410
Temporary help services	1,923,000	1,637,411
Super energy efficient	2,400,000	2,397,634
Federal energy management program—Retrofit	1,440,000	990,123
Federal energy management program—Conversion off-oil	150,000	45,503
Capital costs	758,000	753,481
Energy research and development	11,343,000	8,700,355
Frozen allotments		
Personnel costs	329,000	
Operating costs	6,487,000	
Administrative restraint measures	1,192,000	
Research and development	381,000	
	145,692,319	*108,139,495*
Vote 10—Grants and contributions—		
Grants—		
University of Calgary for the Energy Resources Institute	125,000	125,000
Grant to Memorial University in support of an oil and gas camp	2,500	2,500
Solar Energy Society of Canada	10,000	10,000
Brace Research Institute of McGill University	5,000	5,000
Biomass Energy Institute Inc	5,000	5,000
In support of organizations associated with the research, development, management and promotion of energy related issues	20,000	20,000
Contributions—		
In support of Laval University for a scholarship program	143,000	142,240
Membership in the World Petroleum Congress Canadian Association	1,000	1,000
Joint Canada-Saskatchewan program for the development of heavy oil recovery technology	1,500,000	1,216,371
Natural Gas Laterals Program	140,000,000	76,936,255
Gas Marketing Assistance Program	23,450,000	21,500,833
In support of the development and commercialization of new coal utilization technology	7,239,000	7,222,908
Payment to New Brunswick Power Commission: Coleson Cove Plant	21,000,000	19,272,234
Federal Share of the Canadian Electrical Association Research and Development program	2,800,000	2,800,000
In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel	7,553,000	5,309,551
In support of solar heating demonstration projects	100,000	78,552
In support of a utility off-oil fund to finance up to 75% of the cost of environmentally acceptable conversions of oil-fired electricity plants to coal	300,000	86,752
In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification	4,300,000	2,510,843
In support of the Remote Community Demonstration Program	2,970,000	348,111
In support of the development of improved batteries for the electric vehicle	150,000	83,859

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
In support of government-industry activities for development of new liquid fuels	100,000	47,038
In support of Federal-Provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation	20,708,000	15,035,992
In support of super efficient housing demonstration	1,775,000	1,727,500
In support of low cost Energy Conservation Initiatives	486,000	420,107
In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use	20,120,000	3,657,581
In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat	18,254,000	7,069,404
In support of the Atlantic Provinces to assist industrial and commercial establishments and institutions to finance a portion of the capital investments in energy conservation	11,480,002	2,059,977
In support of stimulating the wider application of conservation and renewable energy opportunities in Prince Edward Island	2,383,000	617,188
To provincial agencies and to persons for development initiative undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	4,027,000	2,652,704
In support of a transportation energy conservation task force	50,000	50,000
Summer Canada—Student Employment program	10,214	9,845
Market Development Incentives Program—Gas Marketing Assistance Program (*less*)	21,300,000	21,207,793
Market Development Incentives Program—Industrial Conversion Assistance Program (*less*)	2,500,000	289,031
Industrial Conversion Assistance Program	5,080,000	770,810
Quebec Conservation and Renewable Energy demonstration program	1,800,000	66,202
In support of the development of Natural Gas Fueling Stations	1,645,000	366,250
In support of Natural Gas Vehicles	2,750,000	285,600
In support of Solar Heating Demonstration Projects	5,600,000	1,194,822
Canada/Saskatchewan program on Fossil Fuel Research, Development and Demonstration (1981)	1,750,000	660,000
In support of organizations associated with the research, development, management and promotion of energy related issues	120,000	93,750
Swedish Council for Building Research	35,000	31,250
KFA Jülich for the exchange of information relating to energy modelling, energy systems analysis and energy technology assessment	10,000	5,880
Natural Gas Transportation Assistance Program	1,300,000	1,235,692
Payment to Newgrade Energy Inc to partially fund a feasibility study of constructing and operating a heavy crude oil upgrader in Saskatchewan	800,000	108,117
International Energy Agency for an Energy Technology Policy Study	36,000	36,000
Reserve allotments		
In support of a utility off-oil fund to finance up to 75% of the cost of environmentally acceptable conversion of oil-fired electricity plants to coal	3,200,001	
In support of the development and commercialization of new coal utilization technology	22,061,000	
Joint Canada/Saskatchewan program for the development of heavy oil recovery technology	1,250,000	
	314,703,717	*154,381,894*
Vote 15—Canadian Home Insulation Program—		
Contributions to individuals	*80,000,000*	*53,144,531*
Vote 20—Canada Oil Substitution Program—		
Expansion Program	68,225,000	46,680,748
Conversion Assistance	155,678,000	155,609,410
Market Development Incentive		
Less: Program funding—Distribution Systems Expansion Program	12,300,000	12,256,479
Program to study the feasibility of natural gas and propane transmission and distribution in the Northwest Territories	75,000	75,000
	211,678,000	*190,108,679*
Vote 25—Petroleum Incentives Program Payments	*1,750,000,000*	*1,729,034,464*
Vote 26b—Payment to Canertech Inc. to administer the Ethanol from Cellulose and the Biosyn Program	*4,000,000*	*3,498,259*
Statutory items (including Environmental Studies Revolving Fund)	*516,479,086*	*497,182,952*
	3,022,553,122	2,735,490,274

MINERALS AND EARTH SCIENCES PROGRAM

	Allotments	Expenditures
Vote 35		
Operating expenditures—		
Personnel costs	103,174,000	103,015,382
Summer Canada	545,464	523,944
Operating costs	61,957,690	61,187,780
Energy Research and Development	25,611,210	24,882,021
Special allotments		
Personal service contracts	3,377,100	3,110,599
Temporary help services	499,400	472,221
Grants and contributions—		
Grants—		
Queen's University for the Centre for Resource Studies	50,000	50,000
Canadian National Committee for the World Mining Congress	2,000	2,000
Canadian Advisory Committee on Rock Mechanics	3,000	3,000
Canadian Mineral Processors	1,000	1,000
Grant to assist in defraying the costs of scientific conferences in the geological sciences	20,000	20,000
Canadian Geoscience Council	11,000	11,000
Canadian Committee of the International Geological Correlation Program	12,000	12,000
Canadian Society for Remote Sensing	10,000	10,000
Canadian Institute of Surveying	30,000	30,000
In aid of earth sciences, energy and minerals research	1,398,000	1,397,793
Contributions—		
Queen's University to conduct studies in resource policy analysis	75,000	75,000

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
IEA Services of Great Britain in support of Canada's share of the cost of research to be conducted pursuant to the Coal Research Implementing Agreement of the International Energy Agency	178,000	118,546
European Space Agency	1,407,993	1,398,500
International Seismological Centre	20,000	20,000
Canadian Committee for the Inter-Union Commission on the Lithosphere	2,000	1,636
Membership, Pan-American Institute of Geography and History	43,153	43,153
Contribution to International Energy Agency in support of the second International Conference on Coal Science	12,300	12,300
Contribution to the Auto-Carto Six Conference on computer-assisted Cartography	10,000	10,000
Alberta Oil Sands Technology and Research Authority (AOSTRA) in support of a study on the utilization of residue produced by bitumen and heavy oil upgrading process	25,000	9,466
National Science Foundation for Phase I of the Advanced Ocean Drilling Program (AODP)	125,000	123,000
Funding from the Employment Initiatives Reserves to carry out the Sudbury-Timmins-Algoma Minerals Program (STAMP)	700,000	687,416
Native Conference on Mineral Development issues to be hosted by Queen's University Centre for Resource Studies	18,600	15,735
Contribution to Canadian Standards Association (CSA) for support of the Standard Work of the Steering Committee for Electrical/Mechanical Mine Safety	10,000	10,000
Frozen allotments		
Operating costs	213,305	
Administrative restraint measures	157,000	
	199,699,215	*197,253,492*
Vote 40—Capital expenditures—		
Program expenditures	24,945,500	24,854,630
Energy research and development	8,839,000	8,769,108
	33,784,500	*33,623,738*
Statutory items	*15,347,811*	*15,347,811*
	248,831,526	246,225,041
Subtotal—Department	3,293,327,121	3,003,122,295
Atomic Energy Control Board		
Vote 45—Program expenditures and grants and contributions—		
Salaries and wages	10,812,000	10,283,941
Temporary help services	17,400	12,501
Personal service contracts	37,000	32,747
Grants	10,000	6,000
Contributions	28,000	16,000
Capital	357,000	318,583
Operating costs—Administration of regulations	4,880,600	3,987,325
Operating costs—Special safeguards	2,536,000	2,492,508
Treasury Board Restraints Measures	39,000	
	18,717,000	*17,149,605*
Statutory item	*1,475,305*	*1,475,305*
	20,192,305	18,624,910
Atomic Energy of Canada Limited		
Vote 50—Operating expenditures	*307,751,000*	*306,306,934*
Vote 55—Capital expenditures	*30,010,000*	*30,010,000*
	337,761,000	336,316,934
National Energy Board		
Vote 70—Program expenditures—		
Salaries and wages	18,368,527	16,827,477
Operating costs	4,422,473	3,180,930
Temporary help services	15,000	15,377
Personal service contracts	40,000	37,531
	22,846,000	*20,061,315*
Statutory item	*2,658,000*	*2,658,000*
	25,504,000	22,719,315
Petro-Canada		
Vote 76b—Payment to Petro-Canada International Assistance Corporation	*16,000,000*	*16,000,000*
Statutory items	*69,005,384*	*50,800,000*
	85,005,384	66,800,000
Petro-Canada International Assistance Corporation		
Vote 77c—Payment to Petro-Canada International Assistance Corporation	10,000,000	10,000,000
Grand total	3,771,789,810	3,457,583,454

ENVIRONMENT

ADMINISTRATION PROGRAM

	Allotments	Expenditures
Vote 1		
Program expenditures—		
Salaries and wages	29,435,000	28,298,243
Energy Research and Development (salaries and wages)	49,000	49,000
Toxic Chemicals	138,000	103,096
Temporary help services	510,000	499,060
Personal service contracts	176,500	141,329
IMPAC (salaries and operating)	1,003,000	1,000,677
Career Oriented Summer Employment Program	88,077	88,077
Federal Environmental Assessment and Review Office	1,354,700	1,257,646
Federal Propane Vehicle Program	7,500	6,243
Other operating costs (including capital)	10,594,945	10,464,206
Grants and contributions—		
Grants—		
Canadian Association of Geographers	7,000	6,500
International Geographical Union	2,000	1,937
Contributions—		
Summer Canada—Student Employment Program	34,510	34,510
New Employment Expansion and Development Program (NEED)	92,760	92,760
Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget	145,840	86,157
	43,638,832	*42,129,441*
Statutory items	*4,256,975*	*4,256,975*
	47,895,807	46,386,416

ENVIRONMENTAL SERVICES PROGRAM

	Allotments	Expenditures
Vote 5—Operating expenditures—		
Salaries and wages	204,963,592	200,058,431
Salary adjustment reserve	339,164	
Energy Research and Development (salaries and operating)	11,996,300	9,772,980
Toxic Chemicals	2,163,000	1,994,931
Temporary help services	1,640,100	1,637,325
Personal service contracts	1,130,300	1,094,014
Regional Office Ste-Foy, Que—Frozen allotment	200	
Quebec Water Quality Agreements—Frozen allotment	644,000	
Canada/Newfoundland Stimulation Program—Frozen allotment	130,000	

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
Federal Propane Vehicle Program	4,600	3,924
Career Oriented Summer Employment Program (salaries and wages)	3,109,113	3,108,895
Energy Research and Development—Frozen allotment	25,000	
Professional services—Frozen allotment	9	
Other operating costs	113,528,435	109,998,804
	339,673,813	*327,669,304*
Vote 10—Capital expenditures—		
Energy Research and Development	598,000	597,672
Toxic Chemicals	317,000	295,231
Federal Retrofit and Conversion	280,000	177,872
Special Recovery Capital Projects	4,818,500	3,709,770
Other capital costs	39,946,700	38,677,607
	45,960,200	*43,458,152*
Vote 15—Grants and contributions—		
Grants—		
Canadian National Committee of the International Association on Water Pollution Research	5,000	5,000
Meteorological Research	384,200	383,977
Canadian Meteorological and Oceanographic Society	16,000	16,000
Economic Commission for Europe's Co-operative Program for monitoring and evaluation of the long range transport of pollutants	10,000	10,000
Water Resources Research	250,000	250,000
Canadian Committee of the International Association of Water Pollution Research	2,000	2,000
Canadian Wildlife Federation	10,000	10,000
Canadian Nature Federation	10,000	10,000
Creston Valley Wildlife Management	75,000	75,000
Fur Institute of Canada	20,000	20,000
Nature Conservancy of Canada	10,000	10,000
Canadian Shield Foundation	300,000	300,000
Wildlife Habitat Canada Foundation	1,000,000	1,000,000
Canadian Forestry Association	50,000	50,000
Commonwealth Forestry Institute	14,000	10,500
Festival of Forestry	5,000	5,000
Universities for specific forestry research projects	1,499,000	1,498,998
FORINTEK Canadian Corporation	1,400,000	1,400,000
Contributions—		
Toxicology Centre Guelph and Toronto	1,500,000	76,722
Eighth International Conference on Nitroso Compounds	10,000	10,000
Organization for Economic Co-operation and Development (OECD)	31,000	31,000
New Employment Expansion and Development Program (NEED)	5,789,110	5,687,946
Summer Canada—Student Employment Program	555,939	529,035
Membership Fee—World Meteorological Organization	592,985	592,984
Meteorological Scholarships	62,000	62,000
Provinces for flood damage reduction studies and flood-risk mapping	3,047,015	2,871,044
Quebec—Hydrometric Agreement	630,000	585,964
Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality	1,200,000	1,188,946
Quebec—James Bay Agreement	80,000	80,000
United Nations for the Convention in Trade of Rare and Endangered Species	28,000	24,297
Manitoba for Red River Ring Dyking	157,000	148,856
Provinces for the Sewage Treatment Facilities Construction Program	10,861,504	10,216,243
Manitoba for mercury studies in the Churchill Nelson Diversion System	82,000	81,500
Provinces for waterfowl crop depredation	770,000	598,000
Quebec for Water Quality and Monitoring Agreement	197,000	167,721
Interjurisdictional Caribou Management Board	15,000	15,000
Saskatchewan—Qu'Appelle Valley	345,000	344,080
British Columbia—Fraser River flood control	4,350,000	4,350,000
5 year Co-operating Associations Program for the Canadian Wildlife Service	15,000	10,000
Ontario under the Canada/Ontario Agreement respecting special recovery capital projects for Timmins and the regional municipalities of Sudbury and Niagara	1,700,000	1,700,000
Fur Institute of Canada	100,000	100,000
Forest Engineering Research Institute of Canada	1,375,000	1,325,246
National Swedish Board for Energy Source Development	50,000	49,774
FORINTEK Canada Corporation	2,300,000	2,300,000
Provincial agencies and to persons for development initiatives undertaken under the General Development Agencies and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	89,379,000	83,841,559
Provincial governments and other eligible organizations for the provision of forestry job creation projects	18,898,000	17,244,469
Council of Forest Industries of British Columbia	50,000	50,000
Maritime Forest Ranger School	206,700	115,013
Canadian Interagency Forest Fire Centre	33,300	33,300
Maritime Forestry Complex Corporation	160,000	82,019
	149,630,753	*139,569,193*
Statutory item	*30,354,000*	*30,354,000*
	565,618,766	541,050,649

PARKS CANADA PROGRAM

	Allotments	Expenditures
Vote 20		
Operating expenditures—		
Salaries, wages and allowances	121,902,615	121,002,089
Career-Oriented Summer Employment Program	242,352	239,866
Other operating expenditures	48,684,578	47,628,123
Temporary help services	503,000	447,514
Personal service contracts	185,000	169,592
Forest Fire Suppression	3,122,000	3,093,257
NEED Program	915,474	896,228
Federal Propane Program	25,300	
Grants and contributions—		
Grants—		
International Peace Garden	30,000	30,000
National Provincial Parks Association	15,000	15,000
Contributions—		
Federal/Provincial Parks Conference	12,288	12,288
International Union for Conservation of Nature and Natural Resources	80,900	75,000
World Heritage Fund	80,000	79,369
Co-operating Associations	250,000	250,000
Summer Youth Employment Program	1,148,013	1,138,074
Grasslands National Park	15,000	14,979
National and Provincial Parks Association	5,000	5,000
National Centre for the Study of Preservation and Restoration	77,000	33,270
Centennial Committee	1,650,000	1,650,000
Mohawk Chapel Restoration	65,000	65,000
Hillary House	11,700	11,700
Canadian Interagency Forest Fire Centre	16,650	16,650

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
Jasper Townsite Committee	9,100	9,100
Trestler House	300,000	300,000
Martin Goodman Trail	50,000	50,000
	179,395,970	*177,232,099*
Vote 25—Capital expenditures—		
Regular Capital Expenditures	112,976,363	111,370,799
Facilities Retrofit Program	230,000	228,179
Federal Energy Conservation Program	110,400	68,433
SRCPP	2,190,000	1,924,023
NEED Program	896,868	883,435
	116,403,631	*114,474,869*
Vote 30—Payments to the National Battlefields Commission	*2,727,000*	*2,727,000*
Statutory items	*17,847,125*	*17,847,125*
	316,373,726	312,281,093
Grand total	929,888,299	899,718,158
EXTERNAL AFFAIRS		
Department		
CANADIAN INTERESTS ABROAD PROGRAM		
Vote 1—Operating expenditures—		
Salaries and wages—Canada based	148,197,191	143,466,872
Salaries and wages—Locally engaged staff	53,986,000	46,142,734
Temporary help services	974,500	966,141
Personal service contracts	1,535,000	850,780
Operating expenditures	271,480,933	239,961,177
Transfer from TB Vote 30—Implementation Assistance Program	375,000	
	476,548,624	*431,387,704*
Vote 5—Capital expenditures—		
Capital expenditures	27,412,000	22,991,674
Long Range Capital Program	29,001,000	25,035,158
Solar Heating (PUSH) Program	605,000	601,564
	57,018,000	*48,628,396*
Vote 10—The grants listed in the Estimates and contributions	*157,577,710*	*129,257,753*
Statutory items	*20,842,671*	*20,842,671*
	711,987,005	630,116,524
CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND		
Statutory item	5,672,852	(2,475,351)
WORLD EXHIBITIONS PROGRAM		
Vote 15—Program expenditures—		
Salary adjustment reserve	16,500	
Salaries and wages	397,500	170,533
Operating expenditures	3,616,000	3,515,660
	4,030,000	*3,686,193*
Statutory item	*50,000*	*50,000*
	4,080,000	3,736,193
GRAINS AND OILSEEDS PROGRAM		
Vote 16b—Canadian Wheat Board—Oats Pool Account Deficit	*2,370,925*	*2,370,924*
Vote 17c—Canadian Wheat Board—Barley Pool Account Deficit	*5,800,000*	*5,742,523*
Vote 55—Operating expenditures—		
Salary adjustment reserve	97,630	
Salaries and wages	2,022,370	1,580,083
Temporary help services	80,000	62,320
Personal service contracts	135,000	76,056
Operating expenditures	1,104,000	916,910
	3,439,000	*2,635,369*
Vote 60—The grants listed in the Estimates and contributions	*13,420,000*	*9,959,823*
Statutory items	*131,529,151*	*131,529,151*
	156,559,076	152,237,790
Subtotal—Department	878,298,933	783,615,156
Canadian Commercial Corporation		
Vote 20—Program expenditures	20,317,000	17,168,132
Canadian International Development Agency		
Vote 25—Operating expenditures—		
Operating costs	18,276,024	17,006,882
Salaries and wages	38,880,476	37,601,981
Salary adjustment reserve	30,000	
Temporary help services	393,700	348,134
Personal service contracts	1,151,700	956,888
Reserve for person-year cut	84,000	
Reserve for travel	177,020	
Reserve for professional and special services	166,380	
Transfer from TB Vote 30—Implementation Assistance Program	150,000	108,842
Transfer from TB Vote 10—Student Summer and Youth Employment	98,788	85,448
	59,408,088	*56,108,175*
Vote 30—Grants and contributions—		
Grants—		
Development assistance to developing countries and their agencies, institutions in such countries and to or on behalf of persons in or from such countries and for special administrative expenses directly related thereto	330,908,880	327,586,038
Reserve for International Financial Institutions	14,900,000	
United Nations Development Program	59,000,000	59,000,000
United Nations Children's Fund	14,500,000	14,500,000
International Institute of Tropical Agriculture	1,525,000	1,525,000
International Rice Research Institute	1,525,000	1,525,000
International Maize and Wheat Improvement Centre	1,525,000	1,525,000
United Nations Fund for Population Activities	10,250,000	10,250,000
Commonwealth Fund for Technical Co-operation	13,200,000	13,200,000
International Centre of Tropical Agriculture	1,525,000	1,525,000
International Crops Research Institute for the Semi-arid Tropics	1,500,000	1,500,000
Special Program for Development	1,300,000	1,300,000
Tropical Diseases Research Program	1,400,000	1,400,000
Onchocerciasis Control Program	1,300,000	1,300,000
Development assistance to international development institutions for operations and general programs and specific programs and projects	12,535,000	12,285,954
World Food Program	20,000,000	20,000,000
Food aid assitance to developing countries, their agencies and persons in such countries, or to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, or to international development institutions	302,100,000	300,161,301
International Planned Parenthood Federation	5,200,000	5,200,000
North-South Institute	600,000	600,000
Grants to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian program in applied public administration for developing countries	860,000	704,137
Development assistance to international non-governmental organizations in support of programs and projects	6,600,000	6,370,082

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
United Nations Relief and Works Agency for Palestine Refugees in the Near East	4,200,000	4,200,000
United Nations High Commissioner for Refugees	5,000,000	5,000,000
Humanitarian assistance to countries, their agencies and persons in such countries, to international institutions and to Canadian and international non-governmental organizations for operations and general programs and specific programs, projects and appeals	41,260,000	41,256,164
Commonwealth scholarships and fellowships	3,700,000	3,690,639
CIDA scholarships to Canadians for studies related to international development assistance	400,000	400,000
Contributions—		
Contributions to international development institutions in support of specific development assistance programs and projects and for special administrative expenses directly related thereto	1,689,700	1,661,786
Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, or to international development institutions	5,500,000	5,458,874
Canadian University Service Overseas	13,239,000	13,239,000
World University Service of Canada—Zimbabwe	690,870	690,870
Service universitaire canadien outremer	5,000,000	5,000,000
Canada World Youth	6,637,000	6,637,000
Canadian Executive Service Overseas	2,175,000	2,175,000
Contributions to Canadian non-governmental organizations in support of development assistance programs and projects	120,156,250	120,152,788
Contributions to international non-governmental organizations in support of development assistance programs and projects	5,683,000	5,676,585
Contributions to Canadian non-governmental organizations and community groups in support of development education programs and projects	6,877,000	6,849,950
Incentives to Canadian private investors, institutions and organizations, international institutions, and developing country governments, their organizations and agencies, developing country local and regional institutions, and developing country private investors, institutions and organizations, in support of industrial co-operation programs and projects	21,125,000	21,108,894
Contributions to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian Program in applied public administration for developing countries	1,400,000	1,395,018
Contributions to provincial governments, their organizations and agencies, to developing countries, to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, and to international development institutions, in support of joint federal/provincial voluntary agricultural development assistance programs and projects	1,500,000	1,499,710
	1,048,486,700	*1,027,549,790*
Statutory item	*5,614,000*	*5,614,000*
	1,113,508,788	1,089,271,965
Export Development Corporation		
Vote 40—Payment to the Export Development Corporation for operating losses	*35,000,000*	
Statutory item	*11,847,387*	*11,847,387*
	46,847,387	11,847,387
International Development Research Centre		
Vote 45—Payments to the International Development Research Centre	67,400,000	67,400,000
International Joint Commission		
Vote 50—Salaries and expenses—		
Salaries and wages	1,590,000	1,478,747
Other operating costs	1,384,000	1,277,409
	2,974,000	*2,756,156*
Statutory item	*230,000*	*230,000*
	3,204,000	2,986,156
Grand total	2,129,576,108	1,972,288,796

FINANCE

Department

FINANCIAL AND ECONOMIC POLICIES PROGRAM

	Allotments	Expenditures
Vote 1—Program expenditures—		
Salaries and wages	29,955,100	28,888,946
Goods and services	10,783,000	9,892,748
Treasury Board Reserve	434,800	
Temporary help services	609,100	596,255
Personal service contracts	2,769,000	2,525,168
	44,551,000	*41,903,117*
Statutory items	*27,155,295*	*27,155,295*
	71,706,295	69,058,412
PUBLIC DEBT PROGRAM		
Statutory items	18,146,282,269	18,146,282,269
FISCAL TRANSFER PAYMENTS PROGRAM		
Statutory items	5,646,842,078	5,646,842,078
ANTI-DUMPING TRIBUNAL PROGRAM		
Vote 5—Program expenditures—		
Salaries and wages	1,212,000	1,211,025
Goods and services	205,000	204,793
Treasury Board Reserve	5,000	
	1,422,000	*1,415,818*
Statutory item	*173,000*	*173,000*
	1,595,000	1,588,818
INSPECTOR GENERAL OF BANKS PROGRAM		
Vote 10—Program expenditures—		
Salaries and wages	1,315,000	1,124,737
Goods and services	173,000	172,767
Temporary help services	6,000	3,889
	1,494,000	*1,301,393*
Statutory item	*190,000*	*190,000*
	1,684,000	1,491,393

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
SPECIAL PROGRAM		
Vote 11b—Operating costs	52,000	52,000
Subtotal—Department	23,868,161,642	23,865,314,970
Auditor General		
Vote 20—Program expenditures and contribution—		
Program expenditures and contribution	35,476,000	34,181,962
Transfer from TB Vote 10—Student summer and youth employment	8,415	8,415
	35,484,415	*34,190,377*
Statutory items	*3,321,284*	*3,321,284*
	38,805,699	37,511,661
Insurance		
Vote 25—Program expenditures—		
Salaries and wages	7,476,000	7,388,177
Salary adjustment reserve	426,000	
Operating costs	4,914,000	4,532,363
Temporary help services	24,000	20,360
Personal service contracts	39,000	37,285
Reserved allotment—Administrative restraint measures	2,000	
	12,881,000	*11,978,185*
Statutory items	*1,471,753*	*1,471,753*
	14,352,753	13,449,938
Tariff Board		
Vote 30—Program expenditures—		
Salaries and wages	1,104,959	1,043,165
Other operating costs	439,041	385,065
	1,544,000	*1,428,230*
Statutory items	*682,419*	*682,419*
	2,226,419	2,110,649
Grand total	23,923,546,513	23,918,387,218
FISHERIES AND OCEANS		
Department		
Vote 1—Operating expenditures—		
Salaries and wages	202,643,900	200,682,882
Job Creation—Section 38 of UI Act	2,951,300	905,708
Summer Student Program	2,040,170	2,040,170
Operating costs	196,474,116	197,880,002
Temporary help services	1,822,600	1,644,910
Personal service contracts	482,100	356,969
IMPAC	671,000	497,744
NEED Program	4,646,758	4,052,014
	411,731,944	*408,060,399*
Vote 2b—Purchase of frozen cod block fillets—		
Price stabilization	2,411,000	2,410,677
Reserved—Price stabilization	2,189,000	
	4,600,000	*2,410,677*
Vote 5—Capital expenditures—		
Vessel Replacement Program	21,900,000	21,766,821
Capital costs	21,856,900	20,570,015
Small Craft Harbours Program	40,344,900	38,109,787
Job Creation—Section 38 of UI Act	227,000	227,841
Federal Retrofit and Conversion Program	600,000	444,225
Reserved allotment	1,318,500	
Long-term Capital Strategy	1,688,000	1,488,751
Le Collège Notre Dame D'Acadie	215,000	206,555
Salmonid Enhancement Program	4,600,000	4,653,329
SCRPP Salaries	496,000	252,035
SCRPP Capital costs	91,130,802	55,121,399
NEED Program	7,500	6,000
	184,384,602	*142,846,758*
Vote 10—Grants and contributions—		
Grant to AG Huntsman Foundation	15,000	15,000
Grant to the Interuniversity Group for Oceanographic Research in Quebec	6,000	6,000
Grants to assist seal pelt fishermen with respect to the 1983 seal harvest	970,000	726,052
Membership fee—International Hydrographic Organization	20,000	20,000
Contribution under the Special Recovery Capital Projects Program	709,000	449,959
Reserved allotment	1	
Contributions to Commercial Licensed Fishermen of the North-Shore Lower St Lawrence and the Magdalen Islands	10,000	10,000
Assistance Re: Fishing Vessels	8,011,000	7,702,300
Contribution towards Fisheries Development Programs in Labrador	1,400,000	1,399,786
Contribution towards Fisheries Development Programs in PEI	2,400,000	2,357,021
Contribution towards Fisheries in Southeast New Brunswick	570,000	568,365
Contributions towards the costs of installing ice-making and ice-storage facilities under the Community Infrastructure Development Plan	200,000	
Canadian Universities and Scholarships	360,000	360,000
Sea Use Council	15,000	14,760
Intergovernmental Oceanographic Trust Fund	15,000	15,000
Memorial University	150,000	150,000
Committee on Seals and Sealing	106,000	106,000
Atlantic Fisheries Technological Development and Information Transfer	1,362,000	1,258,809
Research Camp	3,400	
World Wildlife	45,000	45,000
Forest Industry	50,000	50,000
Transboundary River Fisheries	300,000	244,567
Contribution to Biology Students	60,000	60,000
Acid Rain Conference	5,700	5,700
Inuit Circumpolar Conference	15,000	15,000
Canadian Science Writers	1,500	1,500
Fort Francis	30,000	30,000
Magdalen Islands	150,000	135,747
Chef de Cuisine	7,000	7,000
Auto Carto Six	10,000	10,000
NEED Program	8,039,546	8,011,772
Summer Student Program	139,326	133,320
	25,175,474	*23,908,658*
Statutory items	*31,810,035*	*31,810,035*
Grand total	657,702,054	609,036,527
GOVERNOR GENERAL		
Vote 1—Program expenditures	*4,719,333*	*4,509,077*
Statutory items	*561,564*	*561,564*
Grand total	5,280,897	5,070,641
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and allowances	33,548,292	31,789,496
Salary adjustment reserve	354,608	
Operating expenditures	10,985,293	10,375,496
Personal service contracts	3,325,162	3,325,162
Temporary help services	845,554	780,444
Transfer from TB Vote 10— Summer student and youth employment	21,879	16,606
Administrative restraint measures (frozen allotment)	586,726	
Advertising reductions (frozen allotment)	113,000	
	49,780,514	*46,287,204*
Statutory items	*4,665,975*	*4,665,975*
	54,446,489	50,953,179

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and allowances	133,245,000	133,189,724
Salary adjustment reserve	568,386	
Operating expenditures	213,946,716	210,457,372
Special Indian Constable Program	3,585,000	3,168,898
Personal service contracts	671,838	80,680
Temporary help services	922,100	885,494
Operation and maintenance of assets on reserve	26,679,761	26,679,761
Employment development	889,301	889,301
Indian and Inuit Counselling and Guidance	313,100	286,379
Transfer from TB Vote 10—Summer student and youth employment	273,020	258,485
Public Works for IANC Expansion of accommodations in Quebec City (frozen allotment)	68,000	
Payments to three Ontario School Boards (frozen allotment)	124,800	
Secretary of State re: Jacques Cartier celebrations (frozen allotment)	150,000	
	381,437,022	*375,896,094*
Vote 10—Capital expenditures—		
Capital costs	*70,201,863*	*67,855,147*
Vote 15—Grants and contributions—		
Grants and contributions	910,057,259	901,245,729
Transfer from TB Vote 10—Summer student and youth employment	2,108,586	2,054,080
Transfer from TB Vote 10—New Employment Expansion and Development Program	20,582,757	19,414,131
	932,748,602	*922,713,940*
Statutory items	*26,424,028*	*20,810,655*
	1,410,811,515	1,387,275,836
NORTHERN AFFAIRS PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and allowances	30,530,521	30,456,003
Salary adjustment reserve	389,046	
Operating expenditures	41,823,966	38,561,309
Personal service contracts	197,324	197,324
Temporary help services	234,021	234,021
Transfert from TB Vote 10—Summer student and youth employment	91,680	91,680
Transfer from TB Vote 10—New Employment Expansion and Development Program	93,374	
Administrative restraint measures (frozen allotment)	587,054	
Advertising reductions (frozen allotment)	92,000	
	74,038,986	*69,540,337*
Vote 25—Capital expenditures—		
Capital costs	*27,960,350*	*22,852,472*
Vote 30—Grants, contributions and other transfer payments	*39,713,416*	*36,065,114*
Vote 35—Transfer payments to the Government of the Yukon Territory	*105,790,000*	*105,790,000*
Vote 40—Transfer payments to the Government of the Northwest Territories	*356,203,380*	*356,203,379*
Statutory items (including Environmental Studies Revolving Fund)	*4,717,738*	*2,886,110*
	608,423,870	593,337,412
NATIVE CLAIMS PROGRAM		
Vote 45—Contributions	*22,973,660*	*18,484,414*
Statutory item	*2,689,865*	*1,380,105*
	25,663,525	19,864,519
Subtotal—Department	2,099,345,399	2,051,430,946

	Allotments	Expenditures
	$	$
Northern Canada Power Commission		
Vote 58b—Reimbursement for projects investigated pursuant to Section 13 of the Act	50,000	50,000
Grand total	2,099,395,399	2,051,480,946

	Allotments	Expenditures
JUSTICE		
Department		
ADMINISTRATION OF JUSTICE PROGRAM		
Vote 1—Operating expenditures—		
Salary adjustment reserve	2,663,683	
Salaries and wages	45,774,899	44,923,743
Temporary help services	260,000	209,897
Operating and maintenance	18,562,569	17,220,219
IMPAC and IAP	700,000	676,208
	67,961,151	*63,030,067*
Vote 5—Grants and contributions—		
Grants—		
Uniform Law Conference of Canada—Administrative expenses	4,000	4,000
Uniform Law Conference—Research	25,000	23,501
International Commission of Jurists	18,500	18,500
L'Institut international de droit d'expression française (IDEF)	1,500	1,500
Grants to encourage student specialization in legislative drafting	94,000	93,998
Grants to encourage native people to enter the legal profession	133,300	132,868
Duff-Rinfret Scholarship Program	91,000	83,934
Grants to Chiefs of Police for the Law amendments committee	17,000	17,000
British Institute of International and Comparative Law (CLAS)	10,000	10,000
Hague Academy of International Law	11,500	11,500
Canadian Institute of Resources Law	10,000	10,000
Research Center in Public Law—University of Montreal	20,000	20,000
A grant to assist in the establishment of the Walter S Owen Chair at University of British Columbia	10,000	10,000
Contributions—		
Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of Legal Aid Systems	41,163,800	30,003,070
Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	2,475,000	2,406,306
Contributions to encourage experimental and research work in legal aid	158,000	124,945
Contributions to Canadian Association of Chiefs of Police to employ Law Students with Police forces	331,800	317,756
Contributions for a Summer Exchange Program between Civil and Common Law Students	343,400	334,438
Canadian Law Information Council	431,400	424,000
Canadian Law Information Council Pilot Projects relating to Family Courts	15,290	15,290
Canadian Association of Provincial Court Judges	60,000	60,000
Criminal Law Reform	962,900	880,162
Native court-worker and related programs for native people and representatives of the Legal System	3,025,000	2,891,700
Consultation and Development Fund	222,000	146,028

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
University of Ottawa Legislative Drafting Program	81,800	81,800
Canadian Society of Forensic Science	37,100	27,138
Student Employment Program	765,682	752,233
Canadian Association of Crown Council	14,710	397
Human Rights Law Fund	500,000	433,488
	51,033,682	*39,335,552*
Statutory items	*6,832,975*	*6,832,975*
	125,827,808	109,198,594
CANADIAN UNITY INFORMATION OFFICE PROGRAM		
Vote 10—Program expenditures—		
Salary adjustment reserve	154,300	
Salaries and wages	2,844,500	2,579,962
Temporary help services	156,000	92,113
Operating and maintenance	17,950,200	16,855,256
	21,105,000	*19,527,331*
Statutory item	*434,000*	*434,000*
	21,539,000	19,961,331
Subtotal—Department	147,366,808	129,159,925
Canadian Human Rights Commission		
Vote 15—Program expenditures—		
Salaries and wages	4,250,000	4,143,973
Salary adjustment reserve	241,000	
Operating costs	2,582,600	2,445,013
Temporary help services	100,000	99,451
Frozen allotment—Administrative restraint measures	36,000	
Frozen allotment—Resources no longer required re Part IV of Canadian Human Rights Act	213,400	
	7,423,000	*6,688,437*
Statutory item	*680,000*	*680,000*
	8,103,000	7,368,437
Commissioner for Federal Judicial Affairs		
Vote 20—Operating expenditures and grant—		
Salaries and wages	1,000,000	851,479
Temporary help services	20,000	4,555
Personal service contracts	112,000	80,102
Operating costs	1,611,000	1,297,319
Grant	85,000	80,766
	2,828,000	*2,314,221*
Vote 25—Canadian Judicial Council—Operating expenditures—		
Salaries and wages	82,000	23,544
Temporary help services	10,000	9,875
Operating costs	181,000	176,905
	273,000	*210,324*
Statutory items	*79,391,616*	*79,391,616*
	82,492,616	81,916,161
Federal Court of Canada		
Vote 30—Program expenditures—		
Salaries and wages	4,296,000	3,947,006
Temporary help services	30,000	29,013
Personal service contracts	181,000	180,149
Operating costs	2,012,310	2,009,965
	6,519,310	*6,166,133*
Statutory item	*609,000*	*609,000*
	7,128,310	6,775,133
Law Reform Commission of Canada		
Vote 35—Program expenditures—		
Salary adjustment reserve	35,000	
Salaries and wages	1,386,000	1,366,980
Temporary help services	212,000	213,281
Operating and maintenance	3,599,000	2,990,835
	5,232,000	*4,571,096*
Statutory item	*206,000*	*206,000*
	5,438,000	4,777,096
Offices of the Information and Privacy Commissioners of Canada		
Vote 50b—Program expenditures—		
Salaries and wages	1,217,000	834,739
Temporary help services	91,000	64,047
Personal service contracts	59,000	19,670
Other operating costs	657,000	449,209
	2,024,000	1,367,665
Supreme Court of Canada		
Vote 40—Program expenditures—		
Salaries and wages	1,764,000	1,755,609
Temporary help services	12,000	11,884
Personal service contracts	302,000	307,269
Operating costs	1,482,000	1,476,388
	3,560,000	*3,551,150*
Statutory items	*1,720,989*	*1,720,989*
	5,280,989	5,272,139
Tax Court of Canada		
Vote 45—Program expenditures—		
Salary adjustment reserve	52,000	
Salaries and wages	1,126,000	956,556
Temporary help services	35,000	30,476
Operating and maintenance	1,100,000	700,445
	2,313,000	*1,687,477*
Statutory items	*602,201*	*602,201*
	2,915,201	2,289,678
Grand total	260,748,924	238,926,234
LABOUR		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	*37,497,773*	*36,091,710*
Vote 5—Grants and contributions—		
Grants—		
Special research studies in the labour field (special research)	40,000	40,000
To support activities which contribute to Labour Canada's objectives	62,000	61,440
Special research studies in the labour field (accident prevention)	16,000	16,000
Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education	635,966	635,675
To support standards writing associations	10,000	10,000
Labour Adjustment Benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region	16,693,476	13,708,338
Grant to Commonwealth Trade Union Council	40,000	40,000
Grant to the Canadian Labour Market and Productivity Centre	5,000,000	5,000,000
Student Youth Job Program	23,707	22,442
Contributions—		
Contribution to the Canadian Labour Congress labour education programs	3,143,554	3,056,131

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	997,980	995,772
Quality of Working Life Projects	765,000	430,517
Atlantic Region Labour Education Centre	322,500	322,500
	27,750,183	*24,338,815*
Statutory items	*44,206,040*	*44,206,040*
Subtotal—Department	109,453,996	104,636,565
Canada Labour Relations Board		
Vote 10—Program expenditures—		
Salaries and wages	3,376,000	3,481,672
Salary adjustment reserve	187,000	
Temporary help services	22,000	21,348
Personal service contracts	21,000	20,444
Operating costs	1,386,000	1,436,632
	4,992,000	*4,960,096*
Statutory item	*512,000*	*512,000*
	5,504,000	5,472,096
Canada Post Corporation		
Vote 6b—Payment to Canada Post Corporation	*178,109,406*	*178,109,406*
Vote 7c—Operating and income charges over revenues for the Canada Post Corporation	*1*	
Statutory item	*304,900,000*	*304,900,000*
	483,009,407	483,009,406
Canadian Centre for Occupational Health and Safety		
Vote 15—Payment to the Canadian Centre for Occupational Health and Safety	4,803,000	4,803,000
Grand total	602,770,403	597,921,067
NATIONAL DEFENCE		
DEFENCE SERVICES PROGRAM		
Vote 1—Operating expenditures—		
Civil salaries and wages	908,736,707	908,736,707
Pay of the Forces	2,304,285,744	2,304,285,744
Operating costs	1,932,764,134	1,933,236,505
Tenant services	883,422	883,422
Temporary help services	874,903	874,903
Reserve lapsing allotment—Administrative restraint measures	6,669,000	
Meterological services from Department of Environment	6,275,000	6,275,000
Personal service contracts	713,015	713,015
Transfer from TB Vote 10—		
Student summer and youth employment	13,532,833	13,532,833
Civilian Temporary Employment and NEED Program	24,952,831	24,952,831
Official Language Program	13,875,337	13,875,337
	5,213,562,926	*5,207,366,297*
Vote 5—Capital expenditures—		
Capital costs	1,940,862,557	1,951,461,244
National Energy Program Projects	9,982,806	9,982,806
Special Recovery Capital Projects Program	11,786,437	11,786,437
Less: reserved allotment	7,073,062	
	1,955,558,738	*1,973,230,487*
Vote 10—Grants and contributions—		
Grants as listed in the Estimates	1,541,519	1,500,076
Contributions for capital assistance projects	1,313,255	1,313,255
Contributions to the North Atlantic Treaty—		
Organization military budgets	30,631,721	30,631,721
Infrastructure program	50,685,734	50,685,734
Contributions to North Atlantic Treaty Organization Airbone Early Warning System	55,761,132	45,732,802
Material produced for transfer as Mutual Aid	7,337,136	7,337,136
Contributions to provinces and municipalities for Emergency Preparedness Purposes	3,071,023	3,071,023
	150,341,520	*140,271,747*
Vote 15—Defence Construction (1951) Limited	*12,885,000*	*12,885,000*
Statutory items	*638,487,292*	*638,487,292*
Grand total	7,970,835,476	7,972,240,823
NATIONAL HEALTH AND WELFARE		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Vote 1		
Program expenditures—		
Salaries and wages	27,608,000	27,175,728
Operating costs	10,220,000	8,902,426
Temporary help services	173,000	172,831
Transfer from TB Vote 10—Employment initiatives—Summer employment of and summer activities for students	17,952	17,952
Transfer from TB Vote 30—Implementation assistance program	471,000	409,645
Less: recoveries from Canada Pension Plan Account	1,746,000	1,675,407
Grants and contributions—		
Grants—		
Institute for social and economic research—University of Manitoba	205,000	205,000
United Nations fund for drug abuse control	303,000	303,000
Grants to voluntary health and social service organizations—Thérèse Casgrain Award	5,000	5,000
Contributions—		
Welfare information systems	2,270,000	2,270,000
	39,526,952	*37,786,175*
Statutory items	*3,909,975*	*3,909,975*
	43,436,927	41,696,150
HEALTH AND SOCIAL SERVICES PROGRAM		
Vote 5—Operating expenditures—		
Salaries and wages	18,452,000	18,334,756
Operating costs	14,436,000	13,948,640
Temporary help services	262,000	241,261
Transfer from TB Vote 10—Employment initiatives—Summer employment of and summer activities for students	27,863	26,076
	33,177,863	*32,550,733*
Vote 10—Grants and contributions—		
Grants—		
Grants to national voluntary health organizations	2,793,000	2,793,000
Family planning projects	174,000	174,000
University of BC—Diagnostic Imaging Research Centre	1,000,000	1,000,000
Grants to national voluntary social service organizations	2,536,000	2,532,000
Contributions—		
National health research and development program	16,044,000	16,043,529
Health promotion projects	3,806,500	3,805,436

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
Contributions to individuals, groups and organizations for public workshops on health related issues	243,500	232,892
Social services development	3,615,000	3,516,444
New Horizons	12,734,000	12,732,528
Vocational rehabilitation of disabled persons	67,809,000	67,508,418
Vocational rehabilitation of disabled persons research	75,000	40,083
Services to young offenders	29,521,340	24,333,390
Contributions to the Canadian Council on Social Development	80,000	60,000
Transfer from TB Vote 10—Employment initiatives—Summer employment of and summer activities for students	63,334	63,005
Transfer from TB Vote 10—Employment initiatives—New employment expansion and development program	139,344	139,100
	140,634,018	*134,973,825*
Statutory items	*8,854,088,800*	*8,854,088,800*
	9,027,900,681	9,021,613,358
MEDICAL SERVICES PROGRAM		
Vote 15		
Operating expenditures—		
Salaries and wages	101,639,000	98,893,274
Operating costs	141,418,882	138,717,598
Temporary help services	600,000	544,519
Personal service contracts	700,000	627,352
Frozen allotment—Community health demonstration program	85,000	
Transfer from TB Vote 10—Employment initiatives—Summer employment of and summer activities for students	105,468	105,660
Contributions—		
Indian Health Services		
Contributions on behalf of Indians and Inuit for:		
Health care facilities and equipment	6,803,000	5,371,310
Community health representatives, medical transportation, health care professionals, promotion and support services	19,105,000	18,090,990
National native alcohol and drug abuse program	22,015,000	20,012,394
Consultation on Indian and Inuit health	950,000	950,000
Payment to Newfoundland for Indian and Inuit health care delivery	923,000	923,000
Frozen allotment—National native alcohol and drug abuse program	3,123,000	
Indian bands or association of Alberta towards the cost of capital construction	1,250,000	1,250,000
Frozen allotment—Community health demonstration program	323,000	
Northern Health Services		
Contributions on behalf of Indians and Inuit for:		
Health care facilities and equipment	158,000	17,000
National native alcohol and drug abuse program	2,277,000	1,891,966
Consultation on Indian and Inuit health	77,000	66,028
Community health representatives, medical transportation, health care professionals, promotion and support services	171,000	108,782
Contribution to government of the Northwest Territories for transfer of Frobisher Bay General Hospital	4,076,000	3,736,334
Prosthetic services		
Contribution to Province of Alberta for transfer of prosthetic services	225,000	225,000
Transfer from TB Vote 10—Employment initiatives—Summer employment of and summer activities for students	334,642	302,335
Transfer from TB Vote 10—New employment expansion and development program	290,865	273,857
	306,649,857	*292,107,399*
Vote 20—Capital expenditures	*25,364,000*	*23,984,641*
Statutory items	*14,464,286*	*14,464,286*
	346,478,143	330,556,326
HEALTH PROTECTION PROGRAM		
Vote 25		
Operating expenditures—		
Salaries and wages	62,453,000	61,859,755
Operating costs	17,927,830	17,548,237
Temporary help services	219,000	174,215
Prosecution costs under the Narcotic Control Act and the Food and Drug Act	6,385,000	6,307,761
National energy program—New liquid fuels	490,000	490,000
Transfer from TB Vote 10—Employment initiatives—Summer employment of and summer activities for students	16,830	4,413
Grants and contributions—		
Grants—		
National Food Distribution Centre	15,000	15,000
International Commission on Radiological Protection	5,000	5,000
International Agency for Research on Cancer	653,170	652,271
World Health Organization	150,000	150,000
Contributions—		
Eighth International Conference on Nitroso Compounds	10,000	
Transfer from TB Vote 10—Employment initiatives—Summer employment of and summer activities for students	8,513	7,918
	88,333,343	*87,214,570*
Vote 30—Capital expenditures—		
Capital expenditures	9,709,900	9,303,628
Frozen allotment for Social Development envelope reduction	9,001	
	9,718,901	*9,303,628*
Statutory items	*9,221,741*	*9,221,741*
	107,273,985	105,739,939
INCOME SECURITY PROGRAM		
Vote 35—Program expenditures—		
Branch (excluding decentralization costs)—		
Salaries and wages	67,877,000	67,058,386
Operating costs	16,401,000	15,361,642
Temporary help services	146,000	75,338
Less: recoveries from Canada Pension Plan Account	29,142,000	25,573,473
Transfer from TB Vote 10—Employment initiatives—New employment expansion and development program	338,117	326,128
	55,620,117	*57,248,021*
Decentralization one-time costs—		
Salaries and wages	79,000	35,253
Operating costs	50,000	30,394
Less: recoveries from Canada Pension Plan Account	129,000	65,647

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
Relocation of Income Security Offices in Ontario and Nova Scotia—		
Salaries and wages	1,738,000	1,130,904
Operating costs	1,836,000	1,034,240
Less (add): recoveries from Canada Pension Plan Account	759,000	649,856
	2,815,000	*2,815,000*
Development of a study to assess the extent of errors in benefit payments—		
Salaries and wages	459,000	231,376
Operating costs	341,000	90,056
Less (add): recoveries from Canada Pension Plan Account	267,000	211,568
	533,000	*533,000*
Statutory items	*12,742,606,778*	*12,742,606,778*
	12,801,574,895	12,803,202,799
FITNESS AND AMATEUR SPORT PROGRAM		
Vote 40—Operating expenditures—		
Salaries and wages	4,375,000	4,221,461
Operating costs	2,733,000	2,727,374
Frozen allotment—EDP Services	100,000	
Temporary help services	40,000	36,766
Personal service contracts	786,000	784,677
Transfer from TB Vote 10—Employment initiatives—Summer employment of and summer activities for students	6,732	6,358
	8,040,732	*7,776,636*
Vote 45—Contributions—		
National amateur sport organizations	29,538,000	29,449,194
National sport and recreation centre	4,175,000	4,125,000
Athlete assistance	3,672,000	3,661,769
Frozen allotment for Social Development envelope reduction	2	
Funding of capital and operational expense multi-sport national, regional and international games	5,403,000	5,241,327
Fitness projects	6,479,000	6,352,779
ParticipAction	795,000	795,000
Employment initiatives projects	802,750	802,750
Transfer to TB Vote 10—Employment initiatives—New employment expansion and development program	65,306	65,306
Transfer from TB Vote 10—Employment initiatives—Summer employment of and summer activities for students	8,145	8,145
	50,938,203	*50,501,270*
Statutory items	*11,089,000*	*11,089,000*
	70,067,935	69,366,906
XV OLYMPIC WINTER GAMES PROGRAM		
Vote 46c—XV Olympic Winter Games—Capital expenditures	*16,200,000*	*15,248,000*
Vote 47c—XV Olympic Winter Games—Contribution—		
Contribution towards operating and capital expenses	*26,200,000*	*26,200,000*
	42,400,000	41,448,000
Subtotal—Department	22,439,132,566	22,413,623,478
Medical Research Council		
Vote 50—Operating expenditures—		
Salaries and wages	1,857,021	1,696,993
Temporary help services	15,000	14,595
Personal service contracts	40,000	4,965
Salary adjustment reserve	92,979	
Other operating expenditures	1,200,000	1,126,622
	3,205,000	*2,843,175*
Vote 55—Grants and scholarships in aid of research	*137,313,000*	*137,312,986*
Statutory item	*283,000*	*283,000*
	140,801,000	140,439,161
Grand total	22,579,933,566	22,554,062,639
NATIONAL REVENUE		
Customs and Excise		
Vote 1—Program expenditures—		
Salaries and wages	291,852,000	286,395,236
Operating costs	50,648,900	49,141,420
Personal service contracts	125,000	58,125
Temporary help services	235,000	212,614
Management improvement plan	667,000	606,996
Summer Canada 1983	39,059	38,809
New expansion and development program	26,000	25,258
	343,592,959	*336,478,458*
Statutory items	*41,868,975*	*41,868,975*
	385,461,934	378,347,433
Taxation		
Vote 5		
Operating expenditures—		
Salaries, wages and other personnel costs	484,565,600	474,200,094
Operating costs	113,199,601	103,178,390
Temporary help services	150,000	92,817
Transfer from TB Vote 10—New employment expansion and development program	1,777,814	1,517,285
Reserved allotments		
Reduction in travel expenditures	256,000	
Reduction in professional and special services	142,000	
Reduction in advertising and publishing	70,000	
Less: receipts and revenues credited to the vote	61,705,000	61,705,000
Contributions—		
Inter-American Centre of Tax Administrators	36,400	36,355
Commonwealth Association of Tax Administrators	17,000	8,844
	538,509,415	*517,328,785*
Vote 10—Capital expenditures	*17,753,000*	*16,446,590*
Statutory items	*70,100,940*	*70,100,940*
	626,363,355	603,876,315
Grand total	1,011,825,289	982,223,748
PARLIAMENT		
The Senate		
Vote 1—Program expenditures and grants and contributions	*15,322,000*	*13,894,073*
Statutory items	*9,159,822*	*9,159,822*
	24,481,822	23,053,895
House of Commons		
Vote 5		
Program expenditures	101,683,000	99,396,257
Grants, contributions and other transfer payments	1,112,500	1,001,650
	102,795,500	*100,397,907*
Statutory items	*44,617,008*	*44,617,008*
	147,412,508	145,014,915

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
Library of Parliament		
Vote 10—Program expenditures—		
Salaries and wages	6,979,000	6,877,677
Other operating costs	1,638,000	1,523,111
	8,617,000	*8,400,788*
Statutory item	*1,024,000*	*1,024,000*
	9,641,000	9,424,788
Grand total	181,535,330	177,493,598
PRIVY COUNCIL		
Department		
PRIVY COUNCIL OFFICE PROGRAM		
Vote 1		
Program expenditures—		
Salaries and wages	18,972,971	17,806,625
Salary adjustment reserve	463,540	
Operating expenditures	14,765,000	14,727,192
Personal service contracts	150,000	149,657
Temporary help services	350,000	294,509
Reserved allotments		
FPRO field offices	216,000	
Capital not required in 1983-84	252,000	
Government restraint program	7,000	
Royal Commission on the Economic Union and Development Prospects for Canada	9,700,000	8,388,944
Grants and contributions—		
Contribution for studies in Canadian Public Administration	25,000	23,882
Grant to the Centre for Legislative Exchange	40,000	40,000
Grant to the Institute of Intergovernmental Affairs Queen's University	65,000	65,000
	45,006,511	*41,495,809*
Statutory items	*3,051,968*	*3,051,968*
	48,058,479	44,547,777
SPECIAL PROGRAM		
Vote 2b—Contributions to the provinces of Prince Edward Island, Manitoba and British Columbia amounting to $1,340,291, $2,646,740 and $1,500,000 respectively for assistance in meeting costs relating to natural disasters from 1979 to 1982	*5,487,031*	*5,487,031*
Vote 3c—Contribution to the Northwest Territories for assistance in meeting costs relating to a natural disaster in 1982	*46,278*	*46,278*
	5,533,309	5,533,309
Subtotal—Department	53,591,788	50,081,086
Canadian Intergovernmental Conference Secretariat		
Vote 5—Program expenditures—		
Salaries and wages	761,000	751,786
Other operating costs	1,125,000	1,015,197
	1,886,000	*1,766,983*
Statutory item	*125,000*	*125,000*
	2,011,000	1,891,983
Chief Electoral Officer		
Vote 10—Program expenditures—		
Salaries and wages	1,568,000	1,414,575
Other operating costs	216,000	183,129
	1,784,000	*1,597,704*
Statutory items	*4,643,094*	*4,643,094*
	6,427,094	6,240,798
Commissioner of Official Languages		
Vote 15—Program expenditures—		
Salaries and wages	5,182,000	4,541,529
Temporary help services	60,000	43,016
Personal service contracts	385,000	363,607
Student summer and youth employment	12,248	11,258
Reserve for administrative restraint measures	24,000	
Operating expenditures	3,100,000	3,034,956
	8,763,248	*7,994,366*
Statutory items	*846,059*	*846,059*
	9,609,307	8,840,425
Economic Council of Canada		
Vote 20—Program expenditures—		
Salaries and wages	5,159,000	5,050,956
Temporary help services	12,000	11,551
Operating costs—Reserved allotment	22,000	
Other operating costs	2,284,000	2,254,445
	7,477,000	*7,316,952*
Statutory item	*747,000*	*747,000*
	8,224,000	8,063,952
Public Service Staff Relations Board		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	5,713,000	5,623,688
Salary adjustment reserve	322,000	
Operating costs	1,626,000	1,329,939
Temporary help services	4,000	1,006
Personal service contracts	36,000	27,560
Policy reserve	5,000	
	7,706,000	*6,982,193*
Statutory item	*873,000*	*873,000*
	8,579,000	7,855,193
Grand total	88,442,189	82,973,437
PUBLIC WORKS		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	41,758,000	38,218,440
Operating costs	9,636,000	9,116,174
Transfer from TB Vote 10—Summer students and youth employment costs	86,694	
	51,480,694	*47,334,614*
Statutory items	*6,065,509*	*6,065,509*
	57,546,203	53,400,123
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM		
Vote 5		
Program expenditures—		
Salaries, wages and other personnel costs	40,887,000	39,290,380
Operating costs	10,381,000	9,890,803
Transfer from TB Vote 10—Summer students and youth employment costs and NEED Program	269,573	
Grants and contributions—		
Canada Joint Fire Prevention Publicity Committee	10,000	10,000
Grants to Canadian Association of Fire Chiefs	25,000	25,000
Grants to the Canadian Standards Association	12,000	12,000
Contribution to the Construction Management Development Institute	55,000	45,784
Contribution to the North American Infrared Thermographic Associates		25,500
	51,639,573	*49,299,467*
Statutory item	*5,826,769*	*5,826,769*
	57,466,342	55,126,236

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND		
Vote 6b—Operating expenditures—		
Operating costs	*1*	
Statutory item	*146,450,093*	*1,505,626*
	146,450,094	1,505,626
ACCOMMODATION PROGRAM		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	143,179,000	143,108,413
Operating costs	311,386,588	288,349,672
Transfer from TB Vote 5—Government contingencies	2,359,000	
Transfer from TB Vote 10—Summer student and youth employment costs and NEED Program	1,461,062	
	458,385,650	*431,458,085*
Vote 11c—Payments to Canada Museums Construction Corporation Incorporated—		
Operating costs	*17,850,000*	*10,776,000*
Vote 15—Capital expenditures—		
Capital costs	*146,667,000*	*111,266,977*
Statutory items	*20,679,330*	*20,679,330*
	643,581,980	574,180,392
MARINE PROGRAM		
Vote 20—Program expenditures and contribution—		
Salaries, wages and other personnel costs	7,820,000	7,545,690
Operating costs	11,735,000	10,637,080
Transfer from TB Vote 5—Government contingencies	98,000	
Transfer from TB Vote 10—Summer students and youth employment costs	2,618	
Contribution to the Council of Forest Industries	50,000	
	19,705,618	*18,182,770*
Statutory items	*1,402,054*	*1,402,054*
	21,107,672	19,584,824
TRANSPORTATION AND OTHER ENGINEERING PROGRAM		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	1,102,000	1,183,320
Operating costs	25,677,000	24,006,489
Transfer from TB Vote 5—Government contingencies	231,000	
Transfer from TB Vote 10—New Employment Expansion and Development Program	300	
	27,010,300	*25,189,809*
Vote 30—Capital expenditures—		
Capital costs	44,888,000	42,248,129
Transfer from TB Vote 10—New Employment Expansion and Development Program	93	
	44,888,093	*42,248,129*
Statutory item	*377,000*	*377,000*
	72,275,393	67,814,938
LAND MANAGEMENT AND DEVELOPMENT PROGRAM		
Vote 35—Operating expenditures and contribution—		
Salaries, wages and other personnel costs	2,485,000	2,429,660
Operating costs	33,696,000	32,427,738
Transfer from TB Vote 10—Summer students and youth employment costs and NEED Program	942,231	
Contribution to summer youth employment—Harbourfront Corporation		188,969
	37,123,231	*35,046,367*
Vote 40—Contribution—		
Contribution to provincial agencies	*17,867,400*	*17,312,084*
Vote 45—Payments to Canada Lands Company (Mirabel) Limited—		
Operating costs	8,975,000	11,227,805
Transfer from TB Vote 10—Summer students and youth employment costs and NEED Program	2,252,805	
	11,227,805	*11,227,805*
Vote 50—Payments to Canada Lands Company (Le Vieux-Port de Québec) Inc.—		
Operating costs	36,073,000	32,535,488
Transfer from TB Vote 10—Summer students and youth employment costs and NEED Program	699,646	
	36,772,646	*32,535,488*
Vote 55—Payments to Harbourfront Corporation—		
Operating costs	*15,148,000*	*12,892,261*
Vote 56a—Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited—		
Operating costs	20,345,000	12,641,782
Transfer from TB Vote 10—Summer students and youth employment costs	384,039	
	20,729,039	*12,641,782*
Vote 57a—Payments to Canada Harbour Place Corporation—		
Operating costs	*24,850,000*	*20,935,000*
Statutory items	*345,000*	*345,000*
	164,063,121	142,935,787
MUNICIPAL GRANTS PROGRAM		
Vote 60—Operating expenditures—		
Salaries, wages and other personnel costs	1,262,000	1,354,760
Operating costs	793,000	587,191
Transfer from TB Vote 5—Government contingencies	100,000	
	2,155,000	*1,941,951*
Vote 65—Grants to municipalities	*2,000,000*	*249,046*
Statutory items	*230,999,199*	*230,999,199*
	235,154,199	233,190,196
Subtotal—Department	1,397,645,004	1,147,738,122
Canada Mortgage and Housing Corporation		
Vote 70—To reimburse Canada Mortgage and Housing Corporation	*1,767,848,259*	*1,602,875,064*
Statutory item	*1,449,354*	*1,449,354*
	1,769,297,613	1,604,324,418
National Capital Commission		
Vote 80—Operating expenditures—		
Salaries and wages	28,635,000	28,635,000
Salary adjustment reserve	1,406,000	1,406,000
Temporary help services	400,000	400,000
Personal service contracts	125,000	125,000
Operating costs	12,752,000	12,752,000
Student summer employment	319,245	319,245
	43,637,245	*43,637,245*
Vote 85—Capital expenditures	*33,529,000*	*33,529,000*
Vote 90—Grants and contributions—		
Grants in lieu of taxes	9,084,000	9,084,000
Contributions to encourage bilingualism	300,000	300,000
	9,384,000	*9,384,000*
	86,550,245	86,550,245
Grand total	3,253,492,862	2,838,612,785

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
REGIONAL INDUSTRIAL EXPANSION		
Department		
INDUSTRY, TRADE AND COMMERCE		
TRADE-INDUSTRIAL PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and allowances	59,741,427	50,888,739
Operating expenditures	30,203,508	29,374,233
Temporary help services	2,191,065	1,573,693
Transfer from TB Vote 10—Student summer and youth employment	78,353	67,507
Frozen allotments	667,900	
Personal service contracts	50,000	10,050
	92,932,253	*81,914,222*
Vote 5—Textile and Clothing Board—Operating expenditures—		
Salaries, wages and allowances	700,968	541,877
Operating costs	417,032	316,585
	1,118,000	*858,462*
Vote 10—Grants and contributions—		
Grants—		
To selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to Canadian industry	926,000	802,094
Contributions—		
To develop and sustain the technological capability of the Canadian defence industry	169,207,000	144,231,856
Capital subsidies for the construction of fishing vessels	73,978,805	77,437,403
Frozen allotment	1,021,195	
To increase the energy efficiency of industrial processes by supporting selected research and development projects	7,600,000	5,321,650
Towards the capital costs of trade centres	14,349,003	8,070,679
Frozen allotment	650,997	
To the Enterprise Development Program	219,503,000	166,478,506
To individuals or organizations whose purpose is to assist and further business and industry development	20,548,000	10,208,186
Industrial and Regional Development Program	14,900,000	8,278,682
Youth and Summer Job Corps Program	63,254	58,155
	522,747,254	*420,887,211*
Vote 15—Payment to Canadian Patents and Development Limited	*350,000*	*350,000*
Vote 20—Construction of drydocks	*849,107*	*466,322*
Vote 25—Small Business Investment Program	*146,753,005*	*4,019,039*
Statutory items	*50,856,552*	*50,856,552*
	815,606,171	559,351,808
TOURISM PROGRAM		
Vote 45—Operating expenditures—		
Salaries, wages and allowances	8,085,000	6,826,654
Operating costs	34,988,222	34,778,363
Temporary help services	204,230	161,959
Personal service contracts	174,000	1,221
Transfer from TB Vote 10—Student summer and youth employment	158,202	164,999
Frozen allotments	682,074	
	44,291,728	*41,933,196*
Vote 50—Contributions—		
Co-operative Marketing Assistance Program	1,000,000	782,268
To various organizations to assist in achieving tourism objectives in various fields	12,283,000	8,075,775
Local Employment Related Initiatives	8,430,000	8,140,689
Frozen allotment	1,000,000	
New Employment Expansion and Development Program	500,749	492,713
Youth and Summer Job Corps Program	1,027,739	973,217
	24,241,488	*18,464,662*
Statutory item	*1,147,000*	*1,147,000*
	69,680,216	61,544,858
REGIONAL ECONOMIC EXPANSION		
Vote 1—Operating expenditures—		
Salaries, wages and allowances	41,777,001	39,700,990
Operating expenditures	22,021,000	21,556,102
Temporary help services	498,000	416,041
Transfer from TB Vote 10—Student summer and youth employment	52,921	
Personal service contracts	160,000	160,000
	64,508,922	*61,833,133*
Vote 5—Capital expenditures	*608,000*	*274,272*
Vote 10—Grants and contributions—		
Grants—		
To assist various organizations associated with the promotion and development of regional economic expansion	87,000	83,000
To assist the Atlantic Provinces Economic Council	100,000	100,000
Contributions—		
Related to economic expansion and social adjustment by payments to provincial agencies and to persons for programs related to industrial research and development of services to industry:		
Development opportunity initiatives	229,039,000	204,425,508
Industrial incentives	203,116,250	65,703,978
Other programs	42,998,793	66,236,206
	475,341,043	*336,548,692*
Statutory items	*6,098,100*	*6,098,100*
	546,556,065	404,754,197
REGIONAL INDUSTRIAL EXPANSION		
Vote 1c—Operating expenditures—		
Salaries, wages and allowances	490,000	
Operating expenditures	8,410,000	1,895,500
Temporary help services	80,000	
	8,980,000	1,895,500
Subtotal—Department	1,440,822,452	1,027,546,363
Cape Breton Development Corporation		
Votes 20 and 25—Capital expenditures	*142,635,516*	*99,423,712*
Vote 30—Payment to the Cape Breton Development Corporation	*11,220,000*	*10,770,000*
	153,855,516	110,193,712
Federal Business Development Bank		
Vote 65—Payments to the Federal Business Development Bank	*22,174,000*	*21,282,391*
Statutory item	*161,000,000*	*56,600,000*
	183,174,000	77,882,391
Foreign Investment Review Agency		
Vote 70—Program expenditures—		
Salaries, wages and allowances	5,046,000	4,836,851
Operating costs	897,000	783,243
Temporary help services	20,000	19,239
Contribution to the Conference Board of Canada	40,000	40,000
	6,003,000	*5,679,333*
Statutory item	*729,000*	*729,000*
	6,732,000	6,408,333
Grand total	1 784,583,968	1,222,030,799

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
SCIENCE AND TECHNOLOGY		
Ministry of State		
Vote 1		
Program expenditures—		
Salaries and wages	6,451,459	5,346,267
Salary adjustment reserve	350,541	
Operating costs	2,566,000	2,267,118
Temporary help services	145,000	142,078
Administrative restraint reserve	73,000	
Grants and contributions—		
Grant to Canadian Science Writers' Association	1,000	1,000
Contributions	2,429,000	2,429,000
	12,016,000	*10,185,463*
Statutory item	*984,000*	*984,000*
Subtotal—Department	13,000,000	11,169,463
National Research Council of Canada		
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	112,919,000	111,687,088
Temporary help services	478,000	385,438
Other personal service contracts	1,363,000	929,315
Program for industry/laboratory projects	6,600,000	5,882,500
Special research service	1,500,000	930,501
Space Science Program	905,000	855,404
Energy R&D		
Temporary help services	93,000	90,908
Other personal service contracts	314,000	184,327
Other operating expenditures	27,234,000	23,022,450
Other operating expenditures	61,461,227	55,787,681
Reserved allotment—Administrative restraint measures	110,000	
New employment expansion and development program	151,628	151,628
Federal summer employment opportunities program	91,236	89,000
Less: receipts and revenues credited to the vote	10,493,000	6,475,749
	202,727,091	*193,520,491*
Vote 10—Capital expenditures—		
Space Science facilities	7,200,000	6,964,000
Energy Panel funding	7,847,000	7,729,000
Other capital expenditures	50,454,000	47,121,090
Federal Building Retrofit Program	250,000	250,000
Special Recovery Capital Projects Program	15,800,000	13,934,534
Special research service	300,000	245,000
Less: receipts and revenues credited to the vote	300,000	245,083
	81,551,000	*75,998,541*
Vote 15—Grants and contributions—		
Assistance towards applied research and improvements in technology to Canadian industry	39,615,000	37,103,023
Program for Industry-Laboratory Projects	17,325,000	9,455,906
Program for Industry-Laboratory Projects—Reserve allotment	1,800,000	
Canadian Rehabilitation Council for the Disabled	185,000	185,000
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,363,000	2,362,082
Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project	23,235,000	23,209,950
Support of scientific and engineering conferences	60,000	40,000
International Affiliations	583,000	409,111
Grants to municipalities in accordance with the Municipal Grants Act	1,550,000	1,550,000
International Energy Agency Implementing Agreements	276,000	224,166
Institut de recherches d'Hydro-Québec Magnetic confinement fusion research and development program	5,803,000	5,266,817
Contribution for research on materials in fusion	900,000	869,000
Petro-Canada Exploration Incorporated—Peat dewatering technology	4,000	
The Institute of Man and Resources for operation of the Atlantic Wind Test Site	200,000	200,000
Support of scientific and engineering conferences	35,000	20,000
Institut de recherches d'Hydro-Québec Large capacity vertical axis wind turbine program	5,210,000	3,599,000
Ontario Tree Improvement and Forest Biomass Institute	500,000	
Manitoba HVDC Research Centre	212,000	208,318
Institute for Hydrogen Systems	1,450,000	1,404,000
Contribution to provincial research organizations and research institutes to provide technical information and field services	5,391,000	5,251,239
	106,697,000	*91,357,612*
Statutory item	*15,785,000*	*15,785,000*
	406,760,091	376,661,644
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM		
Vote 20—Program expenditures and contributions—		
Salaries, wages and other personnel costs	6,678,000	6,629,753
Temporary help services	70,000	51,056
Other personal service contracts	50,000	10,250
Canadian Film Institute	78,000	78,000
Other operating expenditures	16,660,000	15,508,000
Reserved allotment—Administrative restraint measures	218,000	
New employment expansion and development program	67,210	65,918
Capital expenditures	275,000	255,041
Less: receipts and revenues credited to the vote	4,010,000	3,663,137
	20,086,210	*18,934,881*
Statutory item	*907,000*	*907,000*
	20,993,210	19,841,881
Natural Sciences and Engineering Research Council		
Vote 25—Operating expenditures—		
Salaries and wages	3,194,000	3,095,124
Other operating expenditures	3,790,000	2,923,932
Personal service contracts	25,000	16,515
Temporary help services	109,000	106,944
	7,118,000	*6,142,515*
Vote 30—The grants listed in the Estimates	*274,621,000*	*274,620,999*
Statutory item	*424,000*	*424,000*
	282,163,000	281,187,514
Science Council of Canada		
Vote 35—Program expenditures—		
Salaries and wages	2,417,000	2,413,200
Employment initiatives	4,862	4,862
Operating costs	1,801,000	1,801,168
Temporary help services	12,000	11,089
Personal service contracts	3,000	2,970
	4,237,862	*4,233,289*
Statutory item	*349,000*	*349,000*
	4,586,862	4,582,289
Grand total	727,503,163	693,442,791

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
SECRETARY OF STATE		
Department		
ADMINISTRATION AND REGIONAL OPERATIONS PROGRAM		
Vote 1—Program expenditures—		
Salaries and wages	19,902,900	19,295,299
Salary adjustment reserve	741,000	
Summer Canada	84,150	82,843
Temporary help services	198,300	158,198
Personal service contracts	334,000	309,783
Other operating costs	8,006,200	7,491,643
IMPAC	258,000	247,340
	29,524,550	*27,585,106*
Statutory items	*3,002,975*	*3,002,975*
	32,527,525	30,588,081
OFFICIAL LANGUAGES PROGRAM		
Vote 5—Operating expenditures—		
Salaries and wages	58,895,000	58,807,380
Summer Canada	31,416	31,416
Temporary help services	275,600	267,465
Translation contracts	8,726,480	8,154,198
Other operating costs	8,639,700	8,175,537
Capital reserve	629,000	
Social Development Reserve	100,000	
Administrative restraint measures	89,700	
	77,386,896	*75,435,996*
Vote 10—Grants and contributions—		
Grants—		
Promotion of Official Languages		
Grants to non-profit voluntary associations for the promotion of the use of Official Languages	2,584,600	2,566,162
Contributions—		
Official Languages in Education		
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	194,868,000	192,590,390
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility	370,000	370,000
Contributions to Canadian institutions, associations, other organizations and publications for language research	850,000	742,691
Promotion of Official Languages		
Contributions to non-public federal administrations as well as national and provincial associations for expansion of linguistic services	1,265,400	1,148,161
	199,938,000	*197,417,404*
Statutory item	*8,409,000*	*8,409,000*
	285,733,896	281,262,400
EDUCATION SUPPORT PROGRAM		
Vote 15—Program expenditures and contributions—		
Salaries and wages	2,773,000	2,687,708
Salary adjustment reserve	124,000	
Summer Canada	5,236	5,236
Temporary help services	40,000	38,714
Personal service contracts	15,000	14,954
Other operating costs	5,395,000	5,386,246
Reserve for micrographic system	120,000	
Administrative restraint measures	15,700	
Contributions to post-secondary institutions and voluntary organizations to create a new or expanded capacity for research and development	830,000	30,000
	9,317,936	*8,162,858*
Statutory items	*2,244,108,286*	*2,244,108,286*
	2,253,426,222	2,252,271,144
CITIZENSHIP AND CULTURE PROGRAM		
Vote 20—Operating expenditures—		
Salaries and wages	18,028,100	16,790,288
Salaries—Sydney Project	1,561,000	1,193,869
Salary adjustment reserve	1,000,000	
Summer Canada	14,586	10,761
Temporary help services	320,700	254,439
Personal service contracts	212,750	147,547
Operating costs—Sydney Project	968,000	731,996
Other operating costs	14,338,350	13,250,072
Administrative restraint measures	221,600	
	36,665,086	*32,378,972*
Vote 25—Grants and contributions—		
Grants—		
Citizenship Development		
Grants to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of Citizens in Canadian society, to groups and organizations for youth	13,188,100	13,152,657
Grants to Friendship Centres, native women's groups, native community groups, native communications societies and native newspapers	3,626,000	3,551,126
To support national federations, provincial associations as well as other groups or associations promoting the development of official language minority groups	7,119,568	6,734,062
Social Policy Reserve	1,264,000	
Multiculturalism		
Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	9,730,000	9,066,871
Canadian Culture		
Grants to the Lieutenant-Governors of the Provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their Provincial Capital:		
Newfoundland	15,000	15,000
Prince Edward Island	12,000	12,000
Nova Scotia	15,000	15,000
New Brunswick	15,000	15,000
Quebec	22,000	22,000
Ontario	22,000	22,000
Manitoba	19,000	19,000
Saskatchewan	19,000	19,000
Alberta	19,000	19,000
British Columbia	22,000	22,000
Canada's Birthday celebrations	2,605,000	2,604,282
Social Development Reserve	840,000	
Grant to the Province of Newfoundland for the 400th anniversary of the arrival of Sir Humphrey Gilbert	394,000	394,000
Grant to the Nova Scotia Parade of Sail 1984 Committee for the 450th anniversary of the arrival of Jacques Cartier	50,000	50,000

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
Grant to the "Corporation du 450^{ième} anniversaire de Cartier à Gaspé" for the 450th anniversary of the arrival of Jacques Cartier	50,000	50,000
Grants to individuals in recognition of outstanding performance in the field of Canadian studies	25,000	25,000
Human Rights		
Grants to human rights organizations	402,610	387,360
Grants for legal costs of challenges of provincial language legislation	150,000	150,000
Contributions—		
Citizenship Registration and Promotion		
Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	8,557,000	8,556,241
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	758,390	693,260
Citizenship Development		
Contributions to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of Citizens in Canadian society, to voluntary organizations for youth exchange projects; OPCAN	37,519,208	37,474,112
Contributions to native associations, native women's groups, Friendship Centres and Capital Assistance for Friendship Centres	41,603,900	40,958,220
Contributions in respect of national federations and provincial associations as well as other groups or associations promoting the development of official language minority groups	14,919,432	14,827,088
Social Policy Reserve	736,000	
Employment Initiatives; Summer Canada	1,039,328	1,014,559
Multiculturalism		
Contributions to voluntary groups, universities, institutions and individuals for promoting cultural development	5,556,000	5,287,416
Canadian Culture		
Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies	1,486,000	1,485,200
Contribution to the Corporation "Québec 1534-1984" for the 450th anniversary of the arrival of Jacques Cartier in Quebec	800,000	800,000
Contribution to the New Brunswick Bicentennial Commission in support of Bicentennial celebrations	750,000	750,000
Human Rights		
Contributions to Human Rights organizations	307,900	307,900
	153,657,436	*148,499,354*
Statutory items	*3,380,912*	*3,380,912*
	193,703,434	184,259,238
Subtotal—Department	2,765,391,077	2,748,380,863
Advisory Council on the Status of Women		
Vote 30—Program expenditures	2,188,000	2,173,917

	Allotments	Expenditures
	$	$
Public Service Commission		
Vote 35—Program expenditures—		
Salaries and wages	75,195,000	74,379,644
Salary adjustment reserve	3,623,000	
Personal service contracts	732,690	543,715
Temporary help services	652,200	579,939
Staff Development Branch—Subsidy	3,022,000	2,900,125
Student summer and youth employment	95,931	79,662
Implementation assistance program	35,000	
NEED Program	48,398	48,398
Reserve allotment (travel)	143,000	
Reserve allotment (advertising)	195,000	
All other expenditures	21,619,110	17,651,232
	105,361,329	*96,182,715*
Statutory items (including Staff Development and Training Revolving Fund)	*17,330,540*	*9,409,809*
	122,691,869	105,592,524
Status of Women—Office of the Co-ordinator		
Vote 40—Program expenditures—		
Salaries and wages	1,210,003	927,032
Other operating costs	766,000	669,779
	1,976,003	*1,596,811*
Statutory item	*149,300*	*149,300*
	2,125,303	1,746,111
Grand total	2,892,396,249	2,857,893,415
SOCIAL DEVELOPMENT		
Ministry of State		
Vote 1—Program expenditures—		
Salaries and wages	4,357,600	4,238,037
Salary adjustment reserve	213,000	
Operating costs	1,183,460	1,180,209
Temporary help services	148,000	146,790
Personal service contracts	240,000	226,180
Frozen allotment	49,300	
	6,191,360	*5,791,216*
Statutory items	*662,975*	*662,975*
Subtotal—Department	6,854,335	6,454,191
Canadair Limited		
Vote 2a—Payment to Canadair Limited as equity	550,000,000	550,000,000
The de Havilland Aircraft of Canada, Limited		
Vote 3a—Payment to The de Havilland Aircraft of Canada, Limited as equity	300,000,000	300,000,000
Grand total	856,854,335	856,454,191
SOLICITOR GENERAL		
Department		
ADMINISTRATION PROGRAM		
Vote 1		
Program expenditures—		
Salaries and wages	10,830,131	10,633,763
Salary adjustment reserve	164,000	
Operating costs	7,626,134	6,951,059
Temporary help services	442,200	366,437
Personal service contracts	263,650	140,024
Special reserve	504,841	
Grants and contributions—		
Grants—		
Grants to Authorized After-Care Agencies	1,338,600	1,338,600
Grant to the Canadian Association of Chiefs of Police	50,000	50,000
Grant to the Canadian Association for the Prevention of Crime	125,000	125,000
Grant to the John Howard Society	50,000	50,000

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
Contributions—		
Payments to the provinces, territories, public and private bodies in the support of activities complementary to those of the Solicitor General	2,123,000	1,873,872
Student summer and youth employment	1,803,647	1,716,265
New employment expansion and development program (NEED)	3,843,575	3,522,400
	29,164,778	*26,767,420*
Statutory items	*1,381,975*	*1,381,975*
Subtotal—Department	30,546,753	28,149,395
Correctional Service		
Vote 5		
Penitentiary Service and National Parole Service—		
Operating expenditures—		
Salaries and wages	329,830,391	321,765,211
Special reserve	240,000	
Temporary help services	1,204,847	1,103,496
Personal service contracts	12,379,111	11,787,673
Special reserve	96,000	
Reserve lapsing—Publications	33,000	
Operating costs	158,755,233	152,944,764
Frozen allotment	312,000	
Special reserve	4,454,000	
New Employment Expansion and Development Program	365,757	348,209
Implementation Assistance Program	500,000	500,000
Federal Summer Employment Opportunities	628,565	616,045
Grants and contributions—		
Grants—		
Penitentiary inmates accident compensation	35,000	6,902
Payments to survivors of employees slain while on duty	70,000	51,476
After-care agencies—Reserve allotment	854,280	
Contributions—		
Canadian Association for the Prevention of Crime	22,000	22,000
University of Saskatchewan	25,000	25,000
Contributions for the purpose of providing parolee services, individuals and group inmate services, community education and involvement as they relate to Correctional Service and other complementary services	832,138	769,747
	510,637,322	*489,940,523*
Vote 10—Capital expenditures—		
Salaries and wages	546,686	2,002,246
Capital expenditures	118,357,314	112,672,576
Special reserve	1,050,000	
	119,954,000	*114,674,822*
Statutory items	*47,303,399*	*47,303,399*
	677,894,721	651,918,744
National Parole Board		
Vote 15—Program expenditures—		
Salaries and wages	9,307,683	9,161,694
Salary adjustment reserve	255,607	
Other operating costs	3,192,525	3,162,491
Temporary help services	42,275(1)	42,275
Personal service contracts	100,000	38,131
Transfer from TB Vote 10—Student summer and youth employment	28,664	41,475
Frozen allotment	157,000	
	13,083,754	*12,446,066*
Statutory item	*1,359,000*	*1,359,000*
	14,442,754	13,805,066
Royal Canadian Mounted Police		
LAW ENFORCEMENT PROGRAM		
Vote 20		
Operating expenditures—		
Salary adjustment reserve (Public Servants)	4,314,000	2,501,314
Salary adjustment reserve (Members of the Force)	34,071,000	10,394,674
Salaries and wages	701,964,000	701,964,000
Operating costs allotment	254,154,000	220,200,707
Temporary help services	800,000	465,964
Personal service contracts	400,000	100,971
Transfer from TB Vote 10		
Supernumerary Special Constables	1,244,997	1,158,810
Federal Project Stream	2,077,683	1,904,298
Less: amount recoverable (maximum 125%—$459,762,500)	367,840,000	341,107,156
Grants—		
Grants to the RCMP Veterans' Association	2,500	2,500
Grants to the International Association of Chiefs' of Police	1,500	1,500
Grants to Survivors of Members Slain on Duty	150,000	152,985
	631,339,680	*597,740,567*
Vote 25—Capital expenditures	*81,872,000*	*73,815,761*
Statutory items	*130,181,411*	*130,181,411*
	843,393,091	801,737,739
Grand total	1,566,277,319	1,495,610,944
SUPPLY AND SERVICES		
Department		
SERVICES PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	157,141,321	152,516,887
Capital	8,640,000	8,345,578
Other operating costs	95,478,000	93,830,938
Less: receipts and revenues credited to the vote	83,335,000	82,524,446
	177,924,321	*172,168,957*
Statutory items	*23,324,975*	*23,324,975*
	201,249,296	195,493,932
SUPPLY PROGRAM		
Vote 5—Program expenditures—		
Unsolicited proposals for research and development	15,000,000	14,984,970
Free and subsidized distribution of government publications	3,499,000	3,499,000
Source development	9,450,000	8,057,949
Science and technology public awareness	400,000	65,151
	28,349,000	*26,607,070*
Statutory item	*679,230*	*679,230*
	29,028,230	27,286,300
SUPPLY PROGRAM—SUPPLY REVOLVING FUND		
Statutory item	163,723,087	9,594,898
SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND		
Statutory item	90,568,869	(776,591)
Subtotal—Department	484,569,482	231,598,539
Statistics Canada		
Vote 10		
Program expenditures—		
Salaries and wages (less Census)	126,029,266	124,648,176
Salaries and wages (1986 Census)	3,884,978	3,255,053
Salaries and wages (Pre 1986 Census)	5,579,756	4,952,360

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
Operating costs (less Census)	44,738,732	44,583,843
Operating costs (1986 Census)	657,158	453,077
Operating costs (Pre 1986 Census)	2,415,137	2,317,697
Capital (Pre 1986 Census)	51,080	50,317
Dedicated funds (Non Census)	754,719	734,442
Dedicated funds (Pre 1986 Census)	6,920	
Temporary help services	267,946	258,155
Personal service contracts	323,487	301,591
Less: revenues credited to the vote	10,443,000(2)	11,701,513
Grants and contributions—		
Grants—		
Grant to the Inter-American Statistical Institute	40,628	40,628
Grant to the International Statistical Institute	1,706	1,706
Grant to the International Association for Research in Income and Wealth	1,487	1,487
Contributions—		
Contribution to the Massachusetts Institute of Technology	50,000	50,000
Summer youth employment program	127,160	127,160
New employment expansion and development program	189,765	189,413
	174,676,925	*170,263,592*
Statutory item	*19,321,000*	*19,321,000*
	193,997,925	189,584,592
Grand total	678,567,407	421,183,131

TRANSPORT

Department

DEPARTMENTAL ADMINISTRATION PROGRAM

	Allotments	Expenditures
Vote 1—Operating expenditures and grants and contributions—		
Salaries and wages	58,083,900	57,496,889
Student summer employment program	9,163	9,163
Temporary help services	849,880	672,878
Personal service contracts	644,000	619,623
Implementation Assistance Program	563,000	504,332
Frozen allotment	1,359,000	
Energy R&D	10,224,000	9,931,540
Grants and contributions	1,196,000	1,125,840
New employment expansion and development program (NEED)	121,835	93,205
Operating costs	37,622,220	29,818,366
Less: estimated revenue	5,828,000	5,604,042
	104,844,998	*94,667,794*
Vote 5—Capital expenditures—		
Capital costs	16,404,001	12,905,637
Special recovery capital projects program (SRCPP)	600,000	591,032
	17,004,001	*13,496,669*
Statutory items (including Stores Revolving Fund)	*19,378,470*	*8,589,119*
	141,227,469	116,753,582

MARINE TRANSPORTATION PROGRAM

	Allotments	Expenditures
Vote 10—Operating expenditures and grants and contributions—		
Salaries and wages	205,086,330	201,685,146
Salary adjustments reserve	4,262,170	
Operating costs	126,622,733	124,327,809
Ship refits	32,018,300	25,925,140
Personal service contracts	316,000	50,502
Temporary help services	560,000	430,088
Dredging by contract	9,169,502	6,567,110
Shore protection work	647,000	556,916
Repairs to wharves	17,005,000	12,371,358
DPW plant dredging	7,167,000	6,933,927
Professional and technical services	3,448,000	2,746,288
Grants and contributions	1,040,987	970,357
Frozen allotment	596,000	
Special lapsing allotment	6,000,000	
Joint oil spill	3,000,000	
New employment expansion and development program (NEED)	884,899	809,966
Student summer employment program	47,498	44,097
Less: estimated revenue	8,300,000	8,328,663
	409,571,419	*375,090,041*
Vote 15—Capital expenditures—		
Capital costs	83,592,701	70,853,530
Search and rescue	18,314,450	16,385,041
New employment expansion and development program (NEED)	157,632	152,927
Special recovery capital projects program (SRCPP)	67,709,000	67,689,827
Frozen allotment	19,947,000	
	189,720,783	*155,081,325*
Vote 20—Payment to the Atlantic Pilotage Authority	*430,000*	
Vote 25—Payment to the Canarctic Shipping Co Ltd	*3,052,000*	*2,486,201*
Vote 30—Payment to the Jacques Cartier and Champlain Bridges Incorporated	*3,396,000*	*3,396,000*
Vote 31a—Payment to the Hamilton Harbour Commission	*2,750,000*	*1,831,267*
Vote 32a—Payment to the Windsor Harbour Commission	*600,000*	*384,926*
Vote 33c—Payment to Canarctic Shipping Co re: M V Arctic	*3,255,000*	*2,731,511*
Vote 35—Payment to Canada Ports Corporation—		
Capital projects	19,973,000	17,581,328
New employment expansion and development program (NEED)	29,311	29,311
Student summer employment program	88,930	88,733
Special recovery capital projects program (SRCPP)	4,129,000	1,448,221
Frozen allotment	7,604,000	
	31,824,241	*19,147,593*
Vote 36a—Payment to the St Lawrence Seaway Authority Welland Canal	*3,000,000*	*3,000,000*
Vote 37c—Payment to the Great Lakes Pilotage Authority	*250,000*	*249,792*
Vote 38c—Payment to the Laurentian Pilotage Authority	*1,115,000*	966,084
Vote 39c—Ridley Terminals Inc	*1*	
Statutory items	*29,699,450*	*29,699,450*
	678,663,894	594,064,190

AIR TRANSPORTATION PROGRAM

	Allotments	Expenditures
Vote 45—Operating expenditures—		
Salaries and wages	375,717,578	370,067,955
Temporary help services	1,300,000	1,089,976
Personal service contracts	890,588	502,020
New employment expansion and development program (NEED)	1,267,479	1,011,188
Student summer employment program	70,000	91,774
Operating costs	155,367,422	142,903,888
Lapsing allotment	12,600,000	
Frozen allotment	6,471,000	
Less: estimated revenue	241,835,000	233,793,630
	311,849,067	*281,873,171*
Vote 46b—Self-Supporting Airports and Associated Ground Services Revolving Fund (SRCPP)	*27,204,000*	*14,074,439*
Vote 50—Capital expenditures—		
Capital costs	138,152,848	127,862,117
Salary adjustment reserve	192,653	
Frozen allotment	4,320,000	
Special recovery capital projects program (SRCPP)	58,009,900	39,543,556
	200,675,401	*167,405,673*

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
Vote 55—Grants and contributions—		
Grants and contributions	38,749,601	34,933,297
Student summer employment program	116,605	70,688
New employment expansion and development program (NEED)	9,844	9,834
Frozen allotment	5,119,000	
	43,995,050	*35,013,819*
Statutory items	*54,002,486*	*54,002,486*
	637,726,004	552,369,588
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND		
Statutory item	82,195,619	31,258,520
SURFACE TRANSPORTATION PROGRAM		
Vote 60—Operating expenditures—		
Salaries and wages	11,073,000	10,647,082
Operating costs	15,039,300	11,630,222
Student summer employment program	43,758	43,758
Frozen allotment—Operating cost	276,000	
Temporary help services	301,700	249,326
Personnel service contracts	292,000	176,694
Capital costs	2,224,000	1,889,208
PEI Potato rail loading	800,000	637,318
Frozen allotment—Potato rail loading	320,000	
	30,369,758	*25,273,608*
Vote 65—Grants and contributions—		
Frozen allotment	567,336,658	543,057,828
Lapsing allotment	1,000,000	
	568,336,658	*543,057,828*
Vote 70—Payments to CN Marine Inc and CNR—		
For water transportation services	158,482,810	156,421,401
1982-1983 PAYE Reserve allotment	190,595	190,595
	158,673,405	*156,611,996*
Vote 75—Payments to Northern Transportation Company Limited	*1,160,000*	*643,435*
Vote 80—Payments to VIA Rail Canada Inc—		
Labour assistance	7,433,670	7,365,283
Operating cost	436,510,641	436,510,641
Capital cost	154,300,000	154,300,000
Lower St Lawrence-Gaspé	300,000	95,000
New employment expansion and development program (NEED)	179,115	179,115
Special recovery capital projects programs (SRCPP)	8,400,000	3,907,237
Special employment initiative program	200,000	200,000
Provisions for outstanding invoices		
1980	2,005,691	2,005,691
1982	3,949,998	3,949,998
1983	2,600,000	2,600,000
Frozen allotment	148,100,000	
	763,979,115	*611,112,965*
Vote 85—Payments to CNR Company and CN Marine Inc re: Newfoundland Employee Assistance Program	*2,000,000*	*958,287*
Vote 90—Payments to CNR re: testing and evaluation	*21,000,000*	*12,810,426*
Statutory items	*180,222,218*	*145,215,328*
	1,725,741,154	1,495,683,873
Subtotal—Department	3,265,554,140	2,790,129,753
Canadian Transport Commission		
Vote 100—Operating expenditures—		
Salaries, wages and other personnel costs	28,765,947	28,104,284
Other operating costs	7,573,000	7,426,046
	36,338,947	*35,530,330*
Vote 105—Contributions	*23,465,213*	*22,271,355*
Statutory items	*411,343,467*	*411,343,467*
	471,147,627	469,145,152
Grand total	3,736,701,767	3,259,274,905
TREASURY BOARD		
Secretariat		
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
Vote 1—Program expenditures and grants—		
Salaries and wages	30,131,862	29,606,652
Operating costs	17,687,700	17,092,155
Temporary help services	477,500	402,790
Personal service contracts	307,800	137,586
Grant to the Institute of Public Administration of Canada	138,000	138,000
Grant to the Federal Institute of Management	3,000	3,000
	48,745,862	*47,380,183*
Statutory items	*4,377,975*	*4,377,975*
	53,123,837	51,758,158
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS		
Vote 5—Government contingencies	*301,630,413*	
Vote 10—Employment initiatives	*4,355,591*	
	305,986,004	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
Vote 15—Program expenditures	*227,477,000*	*202,463,096*
Statutory item	*(760,686)*	*(760,686)*
	226,716,314	201,702,410
TEMPORARY ASSIGNMENTS PROGRAM		
Vote 20—Program expenditures—		
Salaries and wages	2,624,000	2,442,322
Operating costs	55,000	13,406
Less: receipts credited to the vote	2,361,000	2,294,366
	318,000	*161,362*
Statutory item	*380,000*	*380,000*
	698,000	541,362
Subtotal—Department	586,524,155	254,001,930
Comptroller General		
MANAGEMENT PRACTICES AND CONTROLS PROGRAM		
Vote 25—Program expenditures and grant—		
Salaries and wages	7,531,000	7,420,361
Goods and services	2,788,800	2,208,618
Special allotment	54,000	
Temporary help services	62,200	37,412
Salary adjustment reserve	332,000	
Grant to INTOSAI	4,000	3,720
	10,772,000	*9,670,111*
Statutory item	*1,137,000*	*1,137,000*
	11,909,000	10,807,111
IMPLEMENTATION ASSISTANCE PROGRAM		
Vote 30—To supplement other votes for the purposes of assisting departments with the implementation of plans to improve management practices and controls	51,000	
Grand total	598,484,155	264,809,041

Special distribution of budgetary expenditures maintained under authority of Treasury Board—*Concluded*

	Allotments	Expenditures
	$	$
VETERANS AFFAIRS		
VETERANS AFFAIRS PROGRAM		
Vote 1—Operating expenditures—		
Salaries and wages	97,896,000	94,924,877
Salary adjustment reserve	268,000	
Operating costs	149,480,000	143,856,962
Treasury Board Reserve—Travel	208,000	
Treasury Board Reserve—Professional and special services	120,000	
Capital	2,684,000	2,105,189
Temporary help services	348,000	214,612
Personal service contracts	2,622,000	2,222,926
Relocation—Operating	4,153,000	2,987,672
Relocation—Systems Development—Operating	1,932,000	1,729,664
Relocation—Systems Development—Salaries and wages	2,194,000	1,907,995
Student summer and youth employment	78,914	78,878
	261,983,914	*250,028,775*
Vote 5—Grants and contributions—		
War Veterans Allowance and Civilian War Allowances	429,823,000	421,605,004
Assistance in accordance with the provision of the Assistance Fund Regulations	2,100,000	1,813,708
Grant to Army Benevolent Fund	18,000	18,000
Grant to Royal Canadian Legion	14,000	13,500
Grant to Canadian Veterans Association of the United Kingdom	1,000	1,000
Children of the War Dead	1,115,000	866,060
University and Vocational Training	36,000	23,070
Assistance to Canadian Veterans—Overseas	46,000	43,978
Repayment under the Rehabilitation Act	2,000	
Last Post Fund	1,584,000	1,334,924
Special Housing Assistance for Veterans	72,000	25,163
Commonwealth War Graves Commission	2,494,000	2,018,818
United Nations Memorial Cemetery in Korea	22,000	20,899
Treatment and Related Allowances	4,520,000	3,055,706
Grants to various provinces concerning the provision of prosthetic services to veterans	200,000	192,560
Contributions to the respective provinces in accordance with the Agreements of Transfer of departmental hospitals	25,727,000	18,960,426
Contributions to aging veterans to assist in defraying costs of extended health care not covered by provincial health programs	5,828,000	3,185,072
Student summer youth employment	16,218	13,764
NEED Program	436,252	433,708
	474,054,470	*453,625,360*
Statutory items	*15,268,477*	*15,268,477*
	751,306,861	718,922,612
WAR VETERANS ALLOWANCE BOARD PROGRAM		
Vote 10—Program expenditures and grant—		
Salaries and wages	1,198,000	1,096,714
Operating costs	162,000	150,138
Treasury Board Reserve—Travel	2,000	
Treasury Board Reserve—Professional and special services	1,000	
Temporary help services	7,000	5,726
Grant	7,000	1,045
	1,377,000	*1,253,623*
Statutory item	*174,000*	*174,000*
	1,551,000	1,427,623
PENSIONS PROGRAM		
Vote 15—Pension Review Board—Operating expenditures—		
Salaries and wages	946,000	751,219
Salary adjustment reserve	47,000	
Operating costs	133,000	63,046
Temporary help services	8,000	7,702
	1,134,000	*821,967*
Vote 20—Canadian Pension Commission—Operating expenditures—		
Salaries and wages	11,452,000	10,740,550
Salary adjustment reserve	678,000	
Operating costs	3,474,000	2,985,799
Temporary help services	107,000	81,730
Personal service contracts	97,000	93,900
	15,808,000	*13,901,979*
Vote 25—Grants and contributions—		
Compensation for loss of earnings	150,000	83,403
Grants	667,786,000	646,799,657
	667,936,000	*646,883,060*
Statutory item	*1,899,000*	*1,899,000*
	686,777,000	663,506,006
BUREAU OF PENSIONS ADVOCATES PROGRAM		
Vote 30—Program expenditures—		
Salaries and wages	3,728,000	3,633,374
Salary adjustment reserve	228,000	
Operating costs	208,000	184,874
Treasury Board Reserve—Travel	2,000	
Treasury Board Reserve—Professional and special services	2,000	
	4,168,000	*3,818,248*
Statutory item	*575,000*	*575,000*
	4,743,000	4,393,248
Grand total	1,444,377,861	1,388,249,489

---

(1) Final Departmental Reporting System statements show personal service contracts as $26,076. Coding adjustment required. Treasury Board submission requested to bring temporary help services allotment from $30,000 to $42,275 by means of a transfer from other operating costs allotment.

(2) Treasury Board Circular 1969-4 allows departments to exceed the authority to credit revenue to the vote by up to 25% without Treasury Board approval. In 1983-84, the authority of $10,443,000 was exceeded by $1,258,513 (12%).

Travel expenses of ministers and parliamentary secretaries

	Vote	Amount
		$
AGRICULTURE		
Minister—		
Hon EF Whelan	1	183,232
Parliamentary Secretary—		
M Dionne	1	5,222
COMMUNICATIONS		
Minister—		
Hon F Fox	1	52,285
Parliamentary Secretary—		
J Burghardt	1	4,054
CONSUMER AND CORPORATE AFFAIRS		
Ministers—		
Hon J Erola	1	22,139
Hon A Ouellet	1	18,077
Parliamentary Secretary—		
D Berger	1	884
ECONOMIC AND REGIONAL DEVELOPMENT		
Minister—		
Hon D Johnston	1	35,257
Parliamentary Secretary—		
J Peterson	1	4,695
EMPLOYMENT AND IMMIGRATION		
Ministers—		
Hon L Axworthy	1	52,355
Hon J Roberts	1	109,638
Parliamentary Secretaries—		
R Bujold	1	26,819
J Dubois	1	2,628
ENERGY, MINES AND RESOURCES		
Minister of Energy—		
Hon J Chrétien	1	39,009
Ministers of State for Mines—		
Hon J Erola	1	15,033
Hon W Rompkey	1	22,882
Hon R Simmons	1	4,495
Parliamentary Secretary—		
D Dingwall	1	6,028
ENVIRONMENT		
Ministers—		
Hon C Caccia	1	50,023
Hon J Roberts	1	42,193
Parliamentary Secretary—		
D Ethier	1	430
EXTERNAL AFFAIRS		
Ministers—		
Hon H Argue	1	23,211
Hon C Lapointe	1	18,048
Hon AJ MacEachen	1	28,526
Hon J-L Pepin	1	16,638
Hon G Regan	1	105,596
Parliamentary Secretary—		
JC Lapierre	1	3,882
FINANCE		
Minister—		
Hon M Lalonde	1	57,122
Ministers of State—		
Hon P Cosgrove	1	5,145
Hon R MacLaren	1	30,876
Parliamentary Secretaries—		
R Ferguson	1	778
D Fisher	1	4,809
FISHERIES AND OCEANS		
Minister—		
Hon P De Bané	1	81,666
Parliamentary Secretary—		
B Tobin	1	2,411
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Minister—		
Hon J Munro	1	156,449
Parliamentory Secretaries—		
A Maltais	1	11,763
H Tousignant	1	5,473
JUSTICE		
Minister—		
Hon M MacGuigan	1	59,359
Parliamentary Secretary—		
A MacBain	1	159
LABOUR		
Ministers—		
Hon C Caccia	1	12,755
Hon A Ouellet	1	25,646
Parliamentary Secretary—		
N Lapointe	1	1,548
NATIONAL DEFENCE		
Ministers—		
Hon J-J Blais	1	39,393
Hon JG Lamontagne	1	26,416
NATIONAL HEALTH AND WELFARE		
Minister—		
Hon M Bégin	1	100,780
Parliamentary Secretary—		
J Schroder	1	465
FITNESS AND AMATEUR SPORT PROGRAM		
Ministers—		
Hon C Hervieux-Payette	40	10,759
Hon J Olivier	40	25,749
Hon RJ Perrault	40	28,738
NATIONAL REVENUE		
Customs and Excise		
Minister—		
Hon P Bussières	1	28,031
Parliamentary Secretary—		
G Bloomfield	1	1,668
PRIVY COUNCIL		
Prime Minister—		
Rt Hon PE Trudeau	1	15,529
President of the Privy Council—		
Hon Y Pinard	1	12,756
Leader of the Government in the Senate—		
Hon HA Olson	1	31,208
PUBLIC WORKS		
Minister—		
R Leblanc	1	34,626
Parliamentary Secretary—		
JC Malépart	1	573
REGIONAL INDUSTRIAL EXPANSION		
Ministers—		
Hon E Lumley	1	51,895
Hon W Rompkey	1	83,699
Hon D Smith	1	52,348
Parliamentary Secretaries—		
R Cousineau	1	12,204
H Tousignant	1	340
SECRETARY OF STATE		
Ministers—		
Hon D Collenette	1	15,408
Hon J Fleming	1	14,049
Hon C Hervieux-Payette	1	3,958
Hon S Joyal	1	47,344
Parliamentary Secretary—		
C Rossi	1	32
SOCIAL DEVELOPMENT		
Minister of State—		
Sen J Austin	1	46,248
SOLICITOR GENERAL		
Minister—		
Hon R Kaplan	1	40,298
Parliamentary Secretary—		
A Tardif	1	245
SUPPLY AND SERVICES		
SERVICES PROGRAM		
Ministers—		
Hon J-J Blais	1	39,245
Hon C Lapointe	1	47,685
Parliamentary Secretary—		
PA Massé	1	320

Travel expenses of ministers and parliamentary secretaries—*Concluded*

	Vote	Amount
		$
TRANSPORT		
Ministers—		
Hon L Axworthy	1	17,179
Hon J-L Pepin	1	4,402
Parliamentary Secretary—		
JP Flis	1	1,228
TREASURY BOARD		
Minister—		
Hon H Gray	1	15,224
VETERANS AFFAIRS		
Minister—		
Hon WB Campbell	1	26,857

EXTERNAL AFFAIRS

Expenditures for Canadian representation at international conferences and meetings

Conferences and meetings	Amount
	$
Agence de Coopération Culturelle et Technique	46,193
Commonwealth Heads of Government	111,190
Disarmament in Europe	212,310
Economic Summit	38,384
Francophone Ministers of Youth and Sports	52,362
Organization for Economic Cooperation and Development	53,265
Security and Co-operation in Europe	221,829
United Nations Commission for Human Rights	43,965
United Nations Conference on Trade and Development	154,182
United Nations Educational, Scientific and Cultural Organization	125,842
United Nations General Assembly	459,551
Miscellaneous Conferences and Meetings	114,085
Total	1,633,158

Travel expenses for Canadian representation at international conferences and meetings

Agence de Coopération Culturelle et Technique—$41,032
- Member of the House of Commons
  - Pepin Hon J-L.
- Canadian International Development Agency
  - Couturier J.
- External Affairs
  - Baudouin M, Dupuis J, Jalbert D, Jubert J P, Paquet G, Periard G.
- Provincial Governments
  - Cormier C, Giroux J, Martin N, Roy G, St-Onge Y, Turenne R.

Commonwealth Heads of Government—$104,917
- Member of The House of Commons
  - Trudeau Rt Hon P E.
- Canadian International Development Agency
  - Lindores D P.
- External Affairs
  - Armstrong D J, Berry L M, Drake E, Johnstone B V, Massé M, Shenstone M, Smith R C, Warren W T.

Disarmament in Europe—$114,711
- Members of the House of Commons
  - Clark Rt Hon J, Jewett P, MacEachen Hon A J, McRae P.
- External Affairs
  - Anstis C, Delvoie L I, Delworth W T, Dudoit A, Noble J, Snider D A, Vanier R.
- National Defence
  - Namiesniowski C.

Economic Summit—$19,085
- Members of the House of Commons
  - Axworthy Hon L, Lalonde Hon M, MacEachen Hon A J, Trudeau Rt Hon P E.
- External Affairs
  - Burney D H, Delworth W T, Etheridge N, Johnstone B V, Johnstone R, Marchand de M, Riley S, Tyerman G.
- Finance
  - Drabble B J.
- Privy Council Office
  - Fowler R.

Francophone Ministers of Youth and Sports—$49,890
- Member for the House of Commons
  - Hervieux-Payette Hon C.
- Canadian International Development Agency
  - Couturier J.

EXTERNAL AFFAIRS—*Continued*

Travel expenses for Canadian representation at international conferences and meetings—*Continued*

Secretary of State
Decarie M.
Provincial Governments
Daigle R, Halstead J, Lecuyer G, Ouellette J P, Thériault L, Turmel P, Wells G.

Organization for Economic Cooperation and Development—$43,783
Members of the House of Commons
Lalonde Hon M, MacEachen Hon A J.
External Affairs
Burney D H, Dudoit A, Gherson A, Johnstone R, Malone D, Noble J.
Finance
Cohen M, Drabble B, Kelly M, Nevin M, Shannon G.

Security and Co-operation in Europe—$147,384
Member of the House of Commons
Pepin Hon J-L.
External Affairs
Anstis C, Carre S, Delworth W J, Fairweather M, Fogarty A, Hanson S B, Hardy C, Laverdure C, Rogers R L.

United Nations Commission for Human Rights—$43,965
External Affairs
Beaulne Y, Carrier J P, Dhavernas D, Martin B, Middleton R M, Richardson H, Tanguay F.
Secretary of State
Page E.
Provincial Governments
Buckingham H.

United Nations Conference on Trade and Development—$115,232
Member of the House of Commons
MacEachen Hon A J.
Canadian International Development Agency
Tiedemann K.
External Affairs
Armstrong D, Brown E S, Dudoit A, Edwards L J, Fréchette L, Gregory F, Hanson S B, Hart N M, Lynch J O, Phillips M B, Spenser C O.
Finance
Fiori P, Kelly M G, Robinson E W.

United Nations Educational, Scientific and Cultural Organization—$117,873
Member of the House of Commons
Pepin Hon J-L.
Communications
MacDonald L, Turgeon R.
External Affairs
Belec J, Dhavernas D, Middleton R, Roch N R, Tait R, Wilder J.
Secretary of State
Millons J, Nolan R.
Provincial Governments
Abery C, Beauchemin J M, Berghofer D, McCullough D, Swenson K.
Status of Women
Holmes L.
Non-Government Delegates
Beaulieu P, Décarie V, Harrison J, Hemphill D, Holmes J, Lussier C, Smith E, Whyte A.

United Nations General Assembly—$435,116
Members of the Senate
Kelly Hon W, Perrault Hon R, Pitfield Hon M, Thériault Hon N.
Members of the House of Commons
Allmand Hon W, Bachand A, Blaikie B, Bosley J, Campbell C, Clark L, Corriveau L, Cossitt J, Dawson D, Deniger P, Dupont R, Duquet G, Gass M, Hawkes J, Jewett P, Kilgour D, Landers M, Loiselle B, MacEachen Hon A J, Malépart J C, Nowlan P, Ogle B, Ostiguy M, Pinard Hon Y, Roy M, Savard R, Thacker B.

EXTERNAL AFFAIRS—*Continued*

Travel expenses for Canadian representation at international conferences and meetings—*Concluded*

External Affairs
  Bacon T C, Bellefleur P, Buckley-Jones D, Carrier J P, Chistoff O A, Cowley G, Crowe J, Doucette R, Feldman W, George C P, Gregory F, Grinius M, Harlick J E, Harrington J M, Johnstone B V, Kirsch P, Kolatacz A, Kroll H, Laverdure C, Licari W G, Lundy W R, Macartney K N, Marchand de M, Martin B, McLaine A, McRae D, Middleton R M, Paquet G, Pelletier E, Richardson H, Sheck C, Skinner G, Swords C, Thorlakson C, Vanier R, Warren G I, Wielgosz R.
Status of Women
  Niemann L, O'Neil M.
Non-Government Delegates
  Berry D, Beyers R, Clark C J, Crawford W H, Donneur A, Humphrey J P, James R, Lavell P J, Roy M K, Sabourin L, Wiseman H.

Miscellaneous Conferences and Meetings—$94,407
Member of the Senate
  Graham Hon A B.
Members of the House of Commons
  Caccia Hon C, Chrétien Hon J, Keeper C, Lapierre J, MacEachen Hon A J, McGrath Hon J, Ogle R, Pepin Hon J-L, Roberts A.
Canadian International Development Agency
  Bassett C P, Bradley T, Couturier J.
Energy, Mines and Resources
  Campbell D, Tellier P.
External Affairs
  Bell R, Berlinguet L, Bryson J D, Cleary M, Copithorne M D, Delvoie L A, Dudoit A, Goldenberg E, Hammond T C, Herbert E, Herman B, Malone D, Mathys F A, McKinnon R, McPhail D S, Métivier A, Noble J, Paquet G, Phillips M B, Potvin A, Snider D A, Sullivan A, Taylor J H.
National Defence
  Anderson J, Gentles R G, Linghtburns D K, Withers R M.
Secretary of State
  Millons J, Sirois L.
Provincial Governments
  Beaudoin L, Cormier C, Donahoe Hon T R B, Finn J G, Giroux J, Grossman Hon L G, Hearn A, Laurin Hon C, Mombourquette J, Pilky C, Riopel J, Rioux F, Roy G, St-Onge Y.
Non-Government Delegates
  Desrosiers R, Kinsella N, Kirouac G, Leclair F, McCurdy G, Temple R, Wolde-Giorghis H.

EXTERNAL AFFAIRS—*Continued*

Distribution of operating and capital expenditures for 1983-84

	Operating expenditures				
	Personnel costs	Other	Total	Capital expenditures	Total
	$	$	$	$	$
Headquarters	77,336,685	67,142,759	144,479,444	4,960,990	149,440,434
DIPLOMATIC POSTS—					
Algeria	1,235,582	1,137,070	2,372,652	238,654	2,611,306
Argentina	963,513	820,836	1,784,349	469,416	2,253,765
Australia	1,262,467	1,005,951	2,268,418	521,162	2,789,580
Austria and Permanent Delegation to the Conference on Mutual and Balance Forces Reduction	2,115,497	1,601,912	3,717,409	167,747	3,885,156
Bangladesh	904,665	693,068	1,597,733	184,720	1,782,453
Barbados	1,129,959	1,128,671	2,258,630	896,770	3,155,400
Belgium	2,530,764	3,722,174	6,252,938	510,517	6,763,455
Brazil	1,113,731	895,996	2,009,727	218,139	2,227,866
Britain	8,500,058	5,776,845	14,276,903	1,768,286	16,045,189
Cameroun	779,081	988,299	1,767,380	179,759	1,947,139
Chile	804,856	732,323	1,537,179	155,978	1,693,157
China, People's Republic of	1,863,350	1,429,033	3,292,383	1,787,450	5,079,833
Colombia	1,211,977	932,900	2,144,877	93,612	2,238,489
Costa Rica	651,664	587,408	1,239,072	750,480	1,989,552
Cuba	998,512	979,950	1,978,462	170,183	2,148,645
Czechoslovakia	936,457	661,583	1,598,040	141,161	1,739,201
Denmark	794,150	388,757	1,182,907	288,869	1,471,776
Ecuador	350,565	293,686	644,251	2,050,832	2,695,083
Egypt, Arab Republic of	1,650,537	1,556,385	3,206,922	255,206	3,462,128
Ethiopia	454,487	459,755	914,242	98,598	1,012,840
Finland	467,308	281,034	748,342	76,449	824,791
France	6,931,984	7,277,784	14,209,768	1,146,200	15,355,968
Gabon	187,681	299,991	487,672	42,414	530,086
Germany	3,431,387	2,254,500	5,685,887	222,555	5,908,442
Ghana	747,667	723,941	1,471,608	169,263	1,640,871
Greece	1,264,518	1,003,400	2,267,918	292,868	2,560,786
Guatemala	639,020	501,939	1,140,959	127,991	1,268,950
Guyana	584,469	848,338	1,432,807	233,565	1,666,372
Haiti	952,775	775,476	1,728,251	43,193	1,771,444
Holy See	386,119	204,353	590,472	68,593	659,065
Hungary	778,920	452,774	1,231,694	140,541	1,372,235
India	2,842,075	2,357,660	5,199,735	1,393,280	6,593,015
Indonesia	1,446,037	1,846,747	3,292,784	161,022	3,453,806
Iran	136,151	196,267	332,418	2,473	334,891
Iraq	896,668	992,954	1,889,622	107,300	1,996,922
Ireland	605,679	580,561	1,186,240	83,262	1,269,502
Israel	1,617,728	1,819,967	3,437,695	225,853	3,663,548
Italy	2,717,334	1,981,844	4,699,178	815,674	5,514,852
Ivory Coast	1,478,239	1,632,122	3,110,361	182,541	3,292,902
Jamaica	1,259,768	1,477,921	2,737,689	273,399	3,011,088
Japan	5,764,207	4,596,200	10,360,407	664,734	11,025,141
Jordan	415,178	564,433	979,611	56,400	1,036,011
Kenya	1,561,628	1,407,931	2,969,559	211,155	3,180,714
Korea	1,211,026	1,991,801	3,202,827	150,029	3,352,856
Kuwait	874,422	1,016,886	1,891,308	66,453	1,957,761
Lebanon	1,538,430	1,206,179	2,744,609	192,161	2,936,770
Malaysia	912,748	1,116,627	2,029,375	391,295	2,420,670
Mexico	1,623,369	2,469,586	4,092,955	682,384	4,775,339
Morocco	699,933	545,055	1,244,988	161,271	1,406,259
Netherlands	1,546,822	1,084,594	2,631,416	162,983	2,794,399
New Zealand	698,239	482,332	1,180,571	96,604	1,277,175
Nigeria	1,286,934	2,216,186	3,503,120	991,518	4,494,638
Norway	790,343	573,232	1,363,575	49,965	1,413,540
Pakistan	1,359,596	928,498	2,288,094	293,538	2,581,632
Peru	942,604	1,077,130	2,019,734	376,437	2,396,171
Philippines	1,416,748	1,867,902	3,284,650	197,413	3,482,063
Poland	1,220,912	925,276	2,146,188	153,712	2,299,900
Portugal	682,853	513,728	1,196,581	149,444	1,346,025
Rumania	762,217	958,219	1,720,436	208,944	1,929,380
Saudi Arabia	1,357,240	1,997,861	3,355,101	4,175,210	7,530,311
Senegal	827,799	870,952	1,698,751	309,902	2,008,653
Singapore	1,242,391	1,745,152	2,987,543	142,234	3,129,777
South Africa	911,258	783,938	1,695,196	115,491	1,810,687
Spain	857,189	748,634	1,605,823	186,920	1,792,743
Sri Lanka	542,770	535,002	1,077,772	110,966	1,188,738
Sweden	982,511	856,722	1,839,233	135,535	1,974,768
Switzerland	1,198,267	849,830	2,048,097	2,204,651	4,252,748
Tanzania	936,294	988,635	1,924,929	236,451	2,161,380
Thailand	1,737,085	1,673,614	3,410,699	1,265,384	4,676,083
Trinidad and Tobago	1,554,643	1,617,446	3,172,089	294,806	3,466,895
Tunisia	800,393	587,241	1,387,634	103,299	1,490,933

EXTERNAL AFFAIRS—*Concluded*

Distribution of operating and capital expenditures for 1983-84—*Concluded*

	Operating expenditures				
	Personnel costs	Other	Total	Capital expenditures	Total
	$	$	$	$	$
Turkey	655,709	834,104	1,489,813	134,792	1,624,605
Union of Soviet Socialist Republics	2,195,160	1,600,815	3,795,975	209,721	4,005,696
United States of America	7,267,055	6,576,193	13,843,248	692,619	14,535,867
Venezuela	1,157,536	1,131,970	2,289,506	188,565	2,478,071
Yugoslavia	1,345,943	1,215,808	2,561,751	3,289,226	5,850,977
Zaire	956,061	899,384	1,855,445	252,137	2,107,582
Zambia	586,376	650,710	1,237,086	123,311	1,360,397
Zimbabwe	754,356	699,502	1,453,858	327,561	1,781,419
CONSULAR POSTS—					
Atlanta, USA	1,205,430	1,109,831	2,315,261	66,235	2,381,496
Birmingham, UK	410,812	245,719	656,531	225,393	881,924
Boston, USA	1,397,274	1,408,882	2,806,156	101,348	2,907,504
Buffalo, USA	950,587	604,873	1,555,460	50,928	1,606,388
Chicago, USA	1,444,960	1,401,302	2,846,262	135,315	2,981,577
Cleveland, USA	807,085	748,207	1,555,292	634,073	2,189,365
Dallas, USA	1,012,013	927,567	1,939,580	273,802	2,213,382
Detroit, USA	1,099,869	892,625	1,992,494	284,273	2,276,767
Dusseldorf, Germany	525,329	486,922	1,012,251	21,941	1,034,192
Glasgow, UK	459,354	401,861	861,215	7,150	868,365
Hamburg, Germany	625,590	441,799	1,067,389	65,533	1,132,922
Bordeaux, France	214,160	195,155	409,315	17,421	426,736
Los Angeles, USA	1,772,904	1,513,823	3,286,727	75,513	3,362,240
Marseille, France	538,988	405,297	944,285	60,525	1,004,810
Melbourne, Australia	492,559	668,951	1,161,510	36,008	1,197,518
Milan, Italy	734,669	732,558	1,467,227	92,354	1,559,581
Minneapolis, USA	750,963	814,792	1,565,755	75,005	1,640,760
Munich, Germany	500,782	1,067,398	1,568,180	248,631	1,816,811
New Orleans, USA	139,279	135,158	274,437	12,468	286,905
New York, USA	3,171,282	4,606,510	7,777,792	557,619	8,335,411
Philadelphia, USA	445,197	542,162	987,359	79,436	1,066,795
Rio de Janeiro, Brazil	526,176	428,812	954,988	237,730	1,192,718
San Francisco, USA	1,351,124	1,183,006	2,534,130	35,901	2,570,031
Sao Paulo, Brazil	463,790	380,552	844,342	55,809	900,151
Seattle, USA	1,271,735	986,850	2,258,585	494,539	2,753,124
Strasbourg, France	293,223	232,709	525,932	11,534	537,466
Sydney, Australia	1,043,993	1,040,784	2,084,777	48,737	2,133,514
West Berlin, Germany	208,728	320,042	528,770	15,923	544,693
DELEGATIONS TO INTERNATIONAL ORGANIZATIONS—					
North Atlantic Council, Brussels	1,564,365	647,558	2,211,923	142,990	2,354,913
Organization for Economic Co-operation and Development, Paris	530,097	296,412	826,509	1,820,172	2,646,681
Permanent Mission of Canada to the European Communities, Brussels	1,073,913	397,660	1,471,573	17,100	1,488,673
Permanent Mission of Canada to the Organization of American States, Washington	155,432	198,196	353,628	13,057	366,685
Permanent Mission of Canada to the United Nations, Geneva	2,106,962	1,583,841	3,690,803	174,146	3,864,949
Permanent Mission of Canada to the United Nations, New York	1,825,966	2,140,793	3,966,759	141,083	4,107,842
OTHER POSTS—					
Abu Dhabi, United Arab Emirates		100,957	100,957	75,441	176,398
Bamako, Mali	203,887	288,955	492,842	65,083	557,925
Conakry, Guinea	288,524	745,507	1,034,031	142,212	1,176,243
Frankfurt, Germany	269,930	413,109	683,039	53,262	736,301
Kigali, Rwanda	244,930	256,551	501,481	14,419	515,900
Niamey, Niger	251,171	281,766	532,937	77,831	610,768
Ouagadougou, Upper Volta	196,632	186,709	383,341	105,121	488,462
Perth, Australia	168,091	225,764	393,855	10,037	403,892
Victoria, Hong Kong	2,182,182	1,795,271	3,977,453	283,112	4,260,565
Total	225,054,266	206,333,438	431,387,704	48,628,396	480,016,100

PARLIAMENT

The Senate

Statement of indemnities, allowances and travel expenses paid in 1983-84

Honourable Members of The Senate	Indemnities	Expense allowances	Travel expenses
	$	$	$
Adams W	50,805	8,180	30,108
Anderson M	50,925	8,300	7,770
Argue H	50,925	8,300	6,886
Asselin M	50,925	8,300	13,246
Austin J	50,925	8,300	1,089
Balfour J	50,925	8,300	19,502
Barrow AI	50,865	8,240	12,985
Beaubien LP	50,925	8,300	408
Belisle R	50,925	8,300	11,532
Bell AE Hadden	50,505	7,880	13,945
Benidickson WM	50,565	7,940	6,165
Bielish M	50,925	8,300	15,388
Bonnell L	50,925	8,300	12,760
Bosa P	50,925	8,300	8,587
Buckwold SL	50,685	8,060	23,419
Cameron D	50,925	8,300	5,610
Charbonneau G	50,925	8,300	2,794
Cook E	50,925	8,300	4,897
Cools AC	11,758	1,873	1,724
Cottreau E	50,925	8,300	8,158
Croll DA	50,925	8,300	12,594
Davey K	50,925	8,300	11,034
Denis A	50,925	8,300	4,214
Deschatelets J-P	50,925	8,300	3,340
Donahoe RA	50,925	8,300	5,039
Doody CW	50,925	8,300	12,841
Everett DD	49,725	7,100	20,315
Flynn J	50,925	8,300	2,701
Allowances as Leader of the Opposition	19,224		
Frith R	50,925	8,300	5,571
Allowance as Deputy Leader of the Government	12,024		
Gigantes PD	11,496	1,872	1,686
Giguère L de G	50,925	8,300	2,788
Godfrey JM	50,805	8,180	10,714
Grafstein JS	11,496	1,872	1,738
Graham BA	50,925	8,300	20,116
Guay J-P	50,925	8,300	24,376
Haidasz S	50,925	8,300	9,642
Hastings E	50,925	8,300	18,139
Hayden SA	29,342	4,783	478
Hebert J	48,270	7,867	8,313
Hicks HD	50,925	8,300	17,431
Inman FE	50,925	8,300	990
Kelly WM	50,925	8,300	16,371
Kirby M	11,496	1,872	8
Kolber L	14,417	2,348	1,728
Lafond PC	50,925	8,300	240
Estate of the late Lamontagne M	12,575	1,663	1,137
Lang DA	48,345	5,720	4,736
Langlois L	50,925	8,300	12,147
Lapointe R	50,925	8,300	
Lawson EM	49,088	6,777	14,045
Leblanc FE	50,925	8,300	4,277
LeMoyne J	50,925	8,300	495
Lewis D	50,625	8,000	22,660
Lucier P	50,925	8,300	34,241
MacDonald JM	50,925	8,300	11,090
Allowance as Opposition Whip	4,050		
MacQuarrie HM	50,925	8,300	6,859
Manning EC	22,773	3,009	6,557
Marchand J	35,561	5,797	3,680
Allowance as Speaker of the Senate	17,251		
Marshall J	50,925	8,300	5,174
Marsden L	9,674	1,618	1,283
McElman C	50,925	8,300	9,867
McGrand FA	50,925	8,300	1,150
McIlraith GJ	16,361	2,667	432
Molgat GL	51,345	8,720	23,353
Molson H de M	49,305	6,680	1,528
Muir R	50,925	8,300	7,310
Murray L	50,925	8,300	1,942
Neiman J	50,925	8,300	14,731
Nurgitz N	50,925	8,300	30,991
Olson HA (Bud)	50,925	8,300	603
Perrault RJ	50,925	8,300	20,679
Petten WJ	50,925	8,300	13,166
Allowance as Government Whip	6,175		
Phillips OH	50,925	8,300	12,965
Pitfield PM	50,925	8,300	
Riel M	50,505	7,880	5,626
Allowance as Speaker of the Senate	7,449		
Riley D	51,045	8,420	6,134
Rizzuto P	50,925	8,300	5,037
Robichaud LJ	50,925	8,300	6,568
Roblin D	50,925	8,300	21,986
Allowance as Deputy Leader of the Opposition	7,775		
Rousseau Y	50,925	8,300	2,583
Rowe FW	50,865	8,240	20,340
Sherwood CB	50,925	8,300	6,341
Sinclair I	14,417	2,348	922
Sparrow HO	50,685	8,060	12,650
Stanbury RJ	50,565	7,940	11,989
Steuart DG	50,745	8,120	10,099
Stewart JB	11,497	1,872	1,038
Stollery P	50,925	8,300	11,188
Sullivan JA	50,925	8,300	213
Theriault LN	50,925	8,300	20,348
Thompson AE	50,925	8,300	2,410
Tremblay A	50,925	8,300	9,697
Van Roggen GC	50,925	8,300	32,145
Walker D	50,925	8,300	5,657
Watt C	11,071	1,803	5,112
Wood D	50,925	8,300	4,502
Yuzyk P	50,925	8,300	6,253
	4,512,425	714,601	895,316

PARLIAMENT—*Continued*

House of Commons

Statement of indemnities, allowances and travel expenses paid in 1983-84

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses
	$	$	$
Allmand W	50,925	17,000	5,797
Althouse V	50,925	17,000	26,709
Andre H	50,925	17,000	37,481
Anguish D	50,925	20,950	37,657
Appolloni U	50,925	17,000	13,330
Axworthy L	50,925	17,000	3,691
Bachand A	50,925	17,000	14,351
Baker G	50,925	20,950	21,588
Baker W	41,917	10,407	2,915
Beatty P	50,925	17,000	15,972
Beauchamp-Niquet S	50,925	17,000	27,940
Bégin M	50,925	17,000	203
Benjamin L	50,925	17,000	22,459
Berger D	50,925	17,000	5,885
Blackburn D	50,925	17,000	12,907
Blaikie B	50,925	17,000	24,573
Blais J-J	50,925	17,000	1,551
Blaker R	50,925	17,000	11,252
Allowance as Deputy Chairman of Committees of the Whole House	6,734		
Blenkarn D	50,925	17,000	18,311
Bloomfield GM	50,925	17,000	15,367
Bockstael R	50,925	17,000	23,355
Bosley J	50,925	17,000	16,986
Bossy M	50,925	17,000	18,977
Bradley B	50,925	17,000	16,588
Breau H	50,925	17,000	22,251
Broadbent E	50,925	17,000	1,238
Allowance as Other Party Leader	23,475		
Bujold R	50,925	17,000	26,110
Burghardt J	50,925	17,000	13,647
Bussières P	50,925	17,000	
Caccia C	50,925	17,000	10,275
Campbell C	50,925	17,000	22,090
Campbell J	50,925	17,000	5,693
Campbell W B	50,925	17,000	13,128
Cardiff M	50,925	17,000	19,686
Carney P	50,925	17,000	29,152
Chénier R	50,925	17,000	23,109
Chrétien J	50,925	17,000	159
Clark J	50,925	20,950	11,130
Clark L	43,623	14,561	31,282
Clarke W	50,925	17,000	32,084
Coates R C	50,925	17,000	35,108
Collenette D	50,925	17,000	6,862
Comtois R	50,925	17,000	11,712
Cook C	50,925	17,000	33,914
Allowance as Chief Opposition Whip	6,102		
Cooper A	50,925	20,950	24,852
Corbett R	50,925	17,000	15,390
Corbin E	50,925	17,000	18,872
Allowance as Deputy Speaker of the House of Commons and as Chairman and Assistant Deputy Chairman of Committees of the Whole House	11,179		
Corriveau L	50,925	17,000	12,821
Cosgrove P J	50,925	17,000	14,873
Cossitt J	50,925	17,000	4,910
Côté E	50,925	17,000	29,738
Cousineau R	50,925	17,000	7,205
Crombie D	50,925	17,000	12,146
Crosbie J C	50,925	17,000	23,732
Crosby H	50,925	17,000	25,645
Crouse L R	50,925	17,000	15,409
Cullen B	50,925	17,000	14,613
Cyr A	50,925	17,000	27,307
Dantzer V	50,925	17,000	36,806
Darling S	50,925	17,000	8,626
Daudlin R	50,925	17,000	32,749
Dawson D	50,925	17,000	15,775
Deans I	50,925	17,000	16,649
Allowance as Other Party House Leader	8,300		
De Bané P	50,925	17,000	
de Corneille R	50,925	17,000	11,889
de Jong S	50,925	17,000	24,321
Demers Y	50,925	17,000	7,164
Deniger P	50,925	17,000	8,281
Desmarais L R	50,925	17,000	6,428
Dick P	50,925	17,000	9,763
Dingwall D	50,925	17,000	25,521
Dinsdale W			795
Dion R	50,925	17,000	19,128
Dionne M	50,925	17,000	19,435
Dionne M A	50,925	17,000	17,421
Domm B	50,925	17,000	14,362
Dubois J-G	50,925	17,000	13,359
Duclos L	50,925	17,000	8,726
Dupont R	50,925	17,000	9,695
Dupras M	50,925	17,000	8,979
Duquet G	50,925	17,000	14,563
Ellis J R	50,925	17,000	13,927
Elzinga P	50,925	17,000	42,582
Epp J	50,925	17,000	39,166
Erola J	50,925	17,000	7,856
Ethier D	50,925	17,000	7,392
Evans J	50,925	17,000	6,909
Fennell S	50,925	17,000	13,960
Ferguson R	50,925	17,000	18,008
Allowance as Deputy Government Whip	5,642		
Fisher D	50,925	17,000	13,204
Fleming J	50,925	17,000	12,931
Flis J P	50,925	17,000	12,961
Forrestall M	50,925	17,000	27,858
Allowance as Deputy Opposition Whip	3,515		
Foster M	50,925	17,000	20,456
Fox F	50,925	17,000	445
Francis L	50,925	17,000	3,100
Allowance as the Speaker and as the Deputy Speaker of the House of Commons	24,476		
Fraser J	50,925	17,000	42,543
Fretz G	50,925	17,000	20,987
Friesen B	50,925	17,000	46,403
Frith D	50,925	17,000	18,139
Fulton J	50,925	20,950	32,183
Gamble J	50,925	17,000	17,513
Garant A	50,925	17,000	18,276
Gass M	50,925	17,000	16,477
Gauthier J-R	50,925	17,000	2,676
Gendron R	50,925	17,000	11,576
Gilchrist G	49,506	16,527	11,839
Gimaïel P	50,925	17,000	23,376
Gingras R	50,925	20,950	20,766
Gourd R	50,925	17,000	11,676
Gourde G	50,925	17,000	12,856
Gray H	50,925	17,000	2,089
Greenaway L	50,925	20,950	34,752
Guilbault J	50,925	17,000	6,360
Allowance as Assistant Deputy Chairman of Committees of the Whole House	1,866		
Gurbin G M	50,925	17,000	19,243
Gustafson L	50,925	17,000	34,538
Halliday B	50,925	17,000	15,659
Hamilton A	50,925	17,000	24,501
Hamilton F	50,925	17,000	28,346
Hargrave B	50,925	17,000	40,781
Harquail M	50,925	17,000	22,169
Hawkes J	50,925	17,000	30,985

PARLIAMENT—*Continued*

House of Commons—*Continued*

Statement of indemnities, allowances and travel expenses paid in 1983-84—*Continued*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses
	$	$	$
Heap D	50,925	17,000	15,403
Hees G	50,925	17,000	9,708
Henderson G	50,925	17,000	18,609
Herbert H	50,925	17,000	4,136
Allowance as Deputy Chairman of Committees of the Whole House	1,866		
Hervieux-Payette C	50,925	17,000	8,763
Hnatyshyn R	50,925	17,000	38,098
Hopkins L	50,925	17,000	8,330
Hovdebo S J	50,925	17,000	33,061
Howie J R	50,925	17,000	20,509
Hudecki S	50,925	17,000	13,555
Huntington R	50,925	17,000	26,154
Irwin R	50,925	17,000	15,627
Isabelle G	50,925	17,000	1,362
Ittinuar P	50,925	22,575	36,393
Jarvis B	50,925	17,000	18,702
Jelinek O	50,925	17,000	20,114
Jewett P	50,925	17,000	28,215
Johnston D J	50,925	17,000	784
Joyal S	50,925	17,000	
Kaplan R	50,925	17,000	1,281
Keeper C	50,925	17,000	25,361
Kelly N	50,925	17,000	17,033
Kempling B	50,925	17,000	13,798
Allowance as Chief Opposition Whip	4,623		
Kilgour D	50,925	17,000	22,832
Killens T	50,925	17,000	8,119
King F	50,925	17,000	43,279
Knowles S H	50,925	17,000	11,834
Korchinski S	50,925	20,950	31,298
Kristiansen L S	50,925	17,000	43,592
Kushner J	46,809	19,744	32,553
Lachance C-A	50,925	17,000	6,496
Lajoie C G	50,925	17,000	12,707
Lalonde M	50,925	17,000	1,664
Lambert M	50,925	17,000	31,533
Lamontagne J G	50,215	16,763	10,092
Landers M	50,925	17,000	23,761
Lang P	50,925	17,000	17,314
Laniel G	50,925	17,000	4,075
Lapierre J	50,925	17,000	15,591
Lapointe C	50,925	17,000	2,457
Lapointe N	50,925	17,000	18,799
La Salle R	50,925	17,000	9,389
Lawrence A	50,925	17,000	18,840
Le Blanc R	50,925	17,000	3,066
Leduc J-L	50,925	17,000	9,596
Lefebvre T	50,925	17,000	6,698
Lewis D	50,925	17,000	12,425
Allowance as Opposition House Leader	8,181		
Lewycky L	50,925	17,000	35,222
Loiselle B	50,925	17,000	7,743
Lonsdale B			325
Lumley E	50,925	17,000	
MacBain A	50,925	17,000	20,866
MacDonald F	50,925	17,000	10,588
MacDougall J	50,925	17,000	25,587
MacEachen A J	50,925	17,000	858
MacGuigan M	50,925	17,000	3,012
Mackasey B	50,925	17,000	6,810
MacKay E	10,479	3,500	13,765
MacLaren R	50,925	17,000	10,013
MacLellan R	50,925	17,000	24,365
Malépart J-C	50,925	17,000	5,641
Malone A	50,925	17,000	41,627
Maltais A	50,925	20,950	38,025
Manly J	50,925	17,000	31,204
Marceau G	50,925	17,000	17,111
Massé P-A	50,925	17,000	8,131
Masters J	50,925	20,950	19,353
Mayer C	50,925	17,000	36,418
Mazankowski D	50,925	17,000	53,693
McCain F A	50,925	17,000	14,591
McCauley G F	50,925	17,000	19,103
McCuish L	50,925	20,950	19,362
McDermid J	50,925	17,000	17,024
McDonald L	50,925	17,000	16,145
McGrath J A	50,925	17,000	20,360
McKenzie D	50,925	17,000	31,859
McKinnon A B	50,925	17,000	50,026
McKnight B	50,925	17,000	53,003
McLean W	50,925	17,000	27,148
McMillan T	50,925	17,000	20,614
McRae P	50,925	17,000	22,806
Miller T	50,925	17,000	35,895
Mitchell M	50,925	17,000	31,614
Mitges G	50,925	17,000	20,222
Mulroney B	30,372	10,135	11,637
Allowance as Leader of the Opposition	23,244		
Munro D W	50,925	17,000	30,796
Munro J C	50,925	17,000	7,816
Murphy R	50,925	20,950	27,397
Murta J	50,925	17,000	40,145
Neil D	50,925	17,000	21,704
Nicholson A	50,925	17,000	11,222
Nickerson D	50,925	22,575	29,482
Nielsen E	50,925	20,950	23,923
Allowance as Interim Leader of the Opposition and as Opposition House Leader	27,621		
Nowlan P	50,925	17,000	30,343
Nystrom L	50,925	17,000	24,773
Oberle F	50,925	20,950	27,533
Ogle B	50,925	17,000	30,837
Olivier J	50,925	17,000	6,723
Orlikow D	50,925	17,000	27,048
Ostiguy M	50,925	17,000	11,434
Ouellet A	50,925	17,000	1,335
Paproski S	50,925	17,000	26,004
Parent G	50,925	17,000	23,869
Parker S	50,925	17,000	36,346
Patterson A	50,925	17,000	22,001
Pelletier I	50,925	17,000	10,206
Penner K	50,925	20,950	33,519
Pepin J-L	50,925	17,000	905
Peterson J	50,925	17,000	18,367
Pinard Y	50,925	17,000	87
Portelance A	50,925	17,000	8,392
Prud'homme M	50,925	17,000	10,080
Regan G	50,925	17,000	2,567
Reid J	50,925	17,000	13,197
Reid J M	50,925	20,950	20,405
Riis N A	50,925	17,000	49,584
Roberts J	50,925	17,000	609
Robinson W K	50,925	17,000	15,121
Robinson S J	50,925	17,000	43,715
Roche D	50,925	17,000	37,951
Rompkey W	50,925	20,950	16,529
Rooney D	50,925	20,950	24,481
Rose M	2,794	933	8,384
Rossi C	50,925	17,000	6,460
Roy M	50,925	17,000	6,661
Sargeant T	50,925	17,000	28,453
Sauvé J	39,854	13,310	1,661
Allowance as the Speaker of the House of Commons	30,504		
Savard R	50,925	17,000	4,741
Allowance as Deputy Government Whip	6,175		
Schellenberger S	50,925	17,000	38,138
Schroder J	50,925	17,000	10,461

PARLIAMENT—*Continued*

House of Commons—*Continued*

Statement of indemnities, allowances and travel expenses paid in 1983-84—*Concluded*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses
	$	$	$
Scott G	50,925	17,000	20,146
Scott W C	50,925	17,000	15,487
Shields J	50,925	20,950	65,196
Siddon T	50,925	17,000	42,446
Simmons R	50,925	20,950	50,522
Skelly R	50,925	20,950	52,512
Smith D	50,925	17,000	8,420
Speyer C	50,925	17,000	16,084
St-Germain G	30,372	10,135	24,159
Stevens S	50,925	17,000	16,869
Stewart R	50,925	17,000	15,932
Tardif A	50,925	17,000	15,317
Taylor G	50,925	17,000	35,078
Allowance as Deputy Opposition Whip	2,660		
Tessier C	50,925	17,000	19,833
Thacker B A	50,925	17,000	41,472
Thomson J	50,925	17,000	22,301
Tobin B	50,925	20,950	21,367
Tousignant H	50,925	17,000	25,031
Towers G	50,925	17,000	48,041
Trudeau Rt Hon P E	50,925	17,000	
Turner C	50,925	17,000	1,007
Allowance as Chief Government Whip	10,725		
Vankoughnet B	50,925	17,000	8,811
Veillette M	50,925	17,000	15,293
Waddell I	50,925	17,000	32,271
Watson I	50,925	17,000	9,454
Weatherhead D	50,925	17,000	15,565
Wenman R L	50,925	17,000	46,576
Whelan E F	50,925	17,000	5,156
Wilson M	50,925	17,000	15,351
Wise J	50,925	17,000	14,058
Wright B	50,925	17,000	39,422
Yanakis A	50,925	17,000	12,832
Young N	50,925	17,000	13,422
Allowance as Chief Other Party Whip	6,175		
Yurko B	50,925	17,000	41,566
	14,512,454	4,872,065	5,423,061

PARLIAMENT—*Continued*

House of Commons—*Continued*

Salaries of parliamentary secretaries to ministers

Names	Parliamentary secretary to	Amount
		$
Bachand A	Minister of Agriculture March 1 to July 9, 1984	742
Beauchamp-Niquet S	Deputy Prime Minister and Secretary of State for External Affairs October 1, 1983 to July 9, 1984	4,350
Berger D	Minister of Consumer and Corporate Affairs October 1, 1982 to February 29, 1984	7,858
Blaker R	Minister for International Trade January 13 to July 9, 1984	1,938
Bloomfield G	Minister of National Revenue October 1, 1982 to February 29, 1984 and Minister of State (Small Businesses and Tourism) March 1 to July 9, 1984	8,600
Bockstael R	Secretary of State of Canada March 1 to July 9, 1984	742
Bossy M	Secretary of State of Canada October 1, 1982 to February 29, 1984	7,858
Bujold R	Minister of Employment and Immigration October 1, 1981 to September 30, 1983	4,250
Burghardt J	Minister of Communications October 1, 1982 to July 9, 1984	8,600
Côté E	Minister of Transport March 1 to July 9, 1984	742
Cousineau R	Minister of State (Small Businesses and Tourism) October 1, 1982 to February 29, 1984 and Minister of Regional Industrial Expansion March 1 to July 9, 1984	8,600
de Corneille R	Minister of Veterans Affairs March 1, 1982 to February 29, 1984	7,858
Dingwall D	Minister of Energy, Mines and Resources March 1, 1982 to February 29, 1984	7,858
Dion R	Minister of State for Economic and Regional Development and Minister of State for Science and Technology October 1, 1983 to July 9, 1984	4,350
Dionne M	Minister of Agriculture March 1, 1982 to February 29, 1984	7,858
Dubois J-G	Minister of Employment and Immigration October 1, 1983 to July 9, 1984	4,350
Ethier D	Minister of the Environment October 1, 1982 to July 9, 1984	8,600
Evans J	President of the Privy Council September 11, 1983 to July 9, 1984	4,822
Ferguson R	Minister of Finance March 1 to July 9, 1984	742
Fisher D	Minister of Finance March 1, 1982 to February 29, 1984	7,858
Flis J	Minister of Transport March 1, 1982 to February 29, 1984	7,858
Foster M	President of the Treasury Board March 1 to July 9, 1984	742
Garant A	Minister of State (Finance) March 1 to July 9, 1984	742
Gimalel P	Minister of State (Mines) March 1 to July 9, 1984	742
Gingras R	Minister of Indian Affairs and Northern Development March 1 to July 9, 1984	742
Gourd R	Minister of State (Multiculturalism) March 1 to July 9, 1984	742
Gourde G	Solicitor General March 1 to July 9, 1984	742
Harquail M	Minister of Fisheries and Oceans March 1 to July 9, 1984	742
Hopkins L	Minister of Energy, Mines and Resources March 1 to July 9, 1984	742
Hudecki S	Minister of National Defence October 1, 1982 to July 9, 1984	8,600
Killens T	Minister of State (Mines) October 1, 1981 to September 30, 1983	4,250
Lang P	President of the Treasury Board October 1, 1982 to February 29, 1984 and Minister of State (Youth) March 1 to July 9, 1984	8,600
Lapierre J	Deputy Prime Minister and Secretary of State for External Affairs October 1, 1982 to September 30, 1983	4,250
Lapointe N	Minister of Labour October 1, 1983 to July 9, 1984	4,350
Leduc J-L	Minister of Veterans Affairs March 1 to July 9, 1984	742
MacBain A	Minister of Justice and Attorney General of Canada October 1, 1982 to July 9, 1984	8,600
MacLellan R	Minister of National Health and Welfare March 1 to July 9, 1984	742
Malépart J-C	Minister of Public Works October 1, 1982 to July 9, 1984	8,600
Maltais A	Minister of Industry, Trade and Commerce March 1, 1982 to September 30, 1983 and Minister of Regional Economic Expansion October 1, 1982 to September 30, 1983 and Minister of Indian Affairs and Northern Development October 1, 1983 to February 29, 1984	7,858
Massé P-A	Minister of Supply and Services October 1, 1983 to July 9, 1984	4,350
Peterson J	Minister of State for Economic Development and Minister of State for Science and Technology October 1, 1982 to September 30, 1983	4,250
Robinson K	Minister of National Revenue March 1 to July 9, 1984	742
Rossi C	Minister of State (Multiculturalism) March 1, 1982 to February 29, 1984	7,858
Schroder J	Minister of National Health and Welfare October 1, 1982 to February 29, 1984	7,858
Smith D	President of the Privy Council October 1, 1981 to September 10, 1983	3,777
Tardif A	Solicitor General March 1, 1982 to February 29, 1984	7,858
Tobin B	Minister of Fisheries and Oceans October 1, 1981 to February 29, 1984	7,858

PARLIAMENT—*Concluded*

House of Commons—*Concluded*

Salaries of parliamentary secretaries to ministers—*Concluded*

Names	Parliamentary secretary to	Amount	Names	Parliamentary secretary to	Amount
		$			$
Tousignant H	Minister of Indian Affairs and Northern Development October 1, 1982 to September 30, 1983 and Minister of Industry, Trade and Commerce and Minister of Regional Economic Expansion October 1, 1983 to February 29, 1984	7,858	Veillette M	Minister of Consumer and Corporate Affairs March 1 to July 9, 1984	742
			Yanakis A	Minister of Labour October 1, 1981 to September 30, 1983	4,250
					236,363

PRIVY COUNCIL

Salaries and allowances to Ministers of State

Names of Ministers of State	Salaries	Allowances	Total
	$	$	$
Hon H Argue	38,975	2,000	40,975
Hon D Collenette	25,003	1,274	26,277
Hon P Cosgrove	13,972	726	14,698
Hon J Erola	13,972	726	14,698
Hon J Fleming	13,972	726	14,698
Hon C Hervieux-Payette	25,003	1,274	26,277
Hon C Lapointe	13,972	726	14,698
Hon R MacLaren	24,486	1,247	25,733
Hon J-L Pepin	12,278	638	12,916
Hon RJ Perrault	13,972	726	14,698
Hon G Regan	26,250	1,364	27,614
Hon W Rompkey	13,972	726	14,698
Hon R Simmons	1,138	59	1,197
Hon D Smith	25,003	1,274	26,277
Total	261,968	13,486	275,454

SOLICITOR GENERAL

Correctional Service

Expenditures by institution

	Operation and maintenance of penitentiaries	Construction, improvements and equipment	Total
	$	$	$
National Headquarters, Ottawa, Ont	87,423,054	7,077,360	94,500,414
Regional Headquarters—			
Moncton, NB	4,980,227	856,529	5,836,756
Montreal, Que	19,944,472	1,125,992	21,070,464
Kingston, Ont	10,106,698	2,791,982	12,898,680
Saskatoon, Sask	6,625,380	705,417	7,330,797
Abbotsford, BC	8,725,716	972,180	9,697,896
Springhill Institution, NS	14,342,176	1,549,531	15,891,707
Dorchester Penitentiary, NB	16,527,586	2,877,346	19,404,932
Westmorland Institution, Dorchester, NB	3,639,840	950,400	4,590,240
Renous Institution, NB	236,342	6,049,833	6,286,175
Montée St François Institution, Laval, Que	4,035,019	591,859	4,626,878
Laval Institution, Que	16,960,689	708,715	17,669,404
Federal Training Centre, Laval, Que	11,365,300	969,499	12,334,799
Donnacona Maximum #2, Que		3,637,636	3,637,636
Leclerc Institution, Laval, Que	15,414,677	1,154,160	16,568,837
Archambault Institution, Ste Anne des Plaines, Que	12,588,093	2,183,349	14,771,442
Ste Anne des Plaines Institution, Que	7,475,951	671,472	8,147,423
Regional Reception Centre, Ste Anne des Plaines, Que	11,038,475	5,197,489	16,235,964
Drummondville Institution, Que	116,245	18,041,078	18,157,323
Cowansville Institution, Que	13,680,797	947,850	14,628,647
Donnacona Medium #2, Que	34,640		34,640
La Macaza Institution, L'Annonciation, Que	7,191,275	7,566,101	14,757,376
Correctional Development Centre, Laval, Que	8,792,519	180,663	8,973,182
Quebec Maximum #2, Mirabel, Que		60,715	60,715
Kingston Penitentiary, Ont	13,625,834	827,952	14,453,786
Millhaven Institution, Bath, Ont	16,002,570	2,277,776	18,280,346
Bath Institution, Ont	1,383,705	42,781	1,426,486
Prison for Women, Kingston, Ont	5,002,099	705,116	5,707,215
Collins Bay Institution, Kingston, Ont	13,301,591	2,941,073	16,242,664
Frontenac Institution, Kingston, Ont	2,583,261	711,392	3,294,653
Beaver Creek Correctional Camp, Gravenhurst, Ont	1,194,349	73,816	1,268,165
Joyceville Institution, Kingston, Ont	14,716,001	2,273,359	16,989,360
Pittsburg Institution, Kingston, Ont	2,290,796	120,096	2,410,892
Warkworth Institution, Campbellford, Ont	12,705,628	1,218,734	13,924,362
Stony Mountain Institution, Winnipeg, Man	14,284,337	2,637,509	16,921,846
Rockwood Institution, Winnipeg, Man	1,602,457	101,326	1,703,783
Saskatchewan Penitentiary, Prince Albert, Sask	13,807,250	7,043,007	20,850,257
Saskatchewan Farm, Prince Albert, Sask	2,191,387	232,638	2,424,025
Drumheller Institution, Alta	13,708,200	1,439,950	15,148,150
Bowden Institution, Innisfail, Alta	8,607,174	10,825,426	19,432,600
Edmonton Institution, Alta	10,992,628	2,634,898	13,627,526
William Head Institution, Victoria, BC	6,241,129	716,254	6,957,383
Matsqui Institution, Abbotsford, BC	11,883,434	1,896,353	13,779,787
Mountain Institution, Agassiz, BC	6,308,650	1,081,028	7,389,678
Kent Institution, Agassiz, BC	11,354,774	2,997,025	14,351,799
Elbow Lake Institution, Harris Mills, BC	1,283,332	258,134	1,541,466
Ferndale Institution, Mission, BC	1,326,057	314,188	1,640,245
Mission Institution, BC	8,463,069	357,201	8,820,270
Regional Psychiatric Centres—			
Kingston, Ont	2,473,114	24,389	2,497,503
Saskatoon, Sask	8,036,025	202,591	8,238,616
Abbotsford, BC	7,631,127	1,219,497	8,850,624
Community Correctional Centres—			
Carlton, Halifax, NS	357,838	101,233	459,071
Sand River, Parsboro, NS	523,416	4,102	527,518
Parrtown, Saint John, NB	386,149	1,500	387,649
No 2, Montreal, Que		10,448	10,448
Sherbrooke, Montreal, Que	357,095	45,472	402,567
Martineau, Montreal, Que	407,343	26,794	434,137
Ogilvy, Montreal, Que	325,792	35,172	360,964
Pie IX, Montreal, Que	384,856	22,769	407,625
Hochelaga, Montreal, Que	383,290	2,441	385,731
Benoit XV, Quebec, Que	325,508	13,239	338,747
B 12, Laval, Que	218,219	66,037	284,256
Osborne, Winnipeg, Man	371,256	7,017	378,273
Oskana, Regina, Sask	299,657	61,454	361,111
Altadore, Calgary, Alta	359,860	31,830	391,690
Portal House, Calgary, Alta	468,577	24,351	492,928
Grierson, Edmonton, Alta	1,041,509	277,765	1,319,274
Robson, Vancouver, BC	562,186	24,487	586,673
Pandora, Victoria, BC	400,302	16,510	416,812
Sumas, Abbotsford, BC	282,087	43,050	325,137

SOLICITOR GENERAL—*Concluded*

Correctional Service—*Concluded*

Expenditures by institution—*Concluded*

	Operation and maintenance of penitentiaries	Construction, improvements and equipment	Total
	$	$	$
Parole Offices—			
Halifax, NS	1,278,209	28,292	1,306,501
Moncton, NB	1,020,996	51,233	1,072,229
St John's, Nfld	837,143	31,836	868,979
Truro, NS	601,381	10,841	612,222
Sydney, NS	305,503	7,829	313,332
Saint John, NB	684,756	18,052	702,808
South Centre, Montreal, Que	310,451		310,451
Quebec East, Que	112,918	5,958	118,876
Decarie Office, Montreal, Que	346,844		346,844
North Centre, Montreal, Que	288,980		288,980
Longueuil, Que	398,232		398,232
Montreal, Que	255,528	13,766	269,294
Acadie, Montreal, Que	353,355		353,355
Lanelier, St Léonard, Que	400,580		400,580
Quebec, Que	360,891	3,300	364,191
Granby, Que	586,877	2,375	589,252
Rimouski, Que	120,939		120,939
Chicoutimi, Que	122,485		122,485
Trois-Rivières, Que	216,957	2,838	219,795
St Jérôme, Que	178,677	32,933	211,610
Duvernay, Laval, Que	542,847		542,847
Rouyn Noranda, Que	142,333	7,106	149,439
Hull, Que	202,100		202,100
Fabre, Laval, Que	484,113		484,113
Laurentides, St Jérôme, Que	519,923		519,923
Lanaudiere, Ste Thérèse, Que	394,843		394,843
Eastern Ontario	3,500,250	46,262	3,546,512
Central Ontario	3,195,181	50,244	3,245,425
Western Ontario	2,800,681	66,196	2,866,877
Winnipeg, Man	1,780,794	10,049	1,790,843
Brandon, Man	221,026		221,026
Thunder Bay, Ont	93,263	1,285	94,548
Prince Albert, Sask	574,355	20,147	594,502
Regina, Sask	455,313	19,546	474,859
Saskatoon, Sask	257,531	1,423	258,954
Lethbridge, Alta	125,823	12,325	138,148
Edmonton, Alta	1,357,035	14,813	1,371,848
Calgary, Alta	1,129,655	65,248	1,194,903
Red Deer, Alta	260,275	10,950	271,225
Kenora, Ont	156,274	433	156,707
Thompson, Man	195,857	1,176	197,033
Yellowknife, NWT	292,517	4,161	296,678
Vancouver, BC	861,089	18,466	879,555
Victoria, BC	444,485	2,088	446,573
Abbotsford, BC	824,699	22,169	846,868
Prince George, BC	358,374	988	359,362
Chilliwack, BC	343,949	6,147	350,096
Kamloops, BC	192,826	21,539	214,365
Correctional Staff Colleges—			
Atlantic	19,933		19,933
Staff Induction Centre, Kingston, Ont	700,816	294,383	995,199
Laval, Que	1,297,097	278,192	1,575,289
Kingston, Ont	1,803,214	623,806	2,427,020
Edmonton, Alta	387,122	2,004	389,126
Mission, BC	846,538	8,087	854,625
Total	537,243,922	114,674,822	651,918,744

TREASURY BOARD

Details of amounts transferred to other departments to supplement provisions of other votes

Department or agency	Vote supplemented	Amounts transferred from Treasury Board Vote 5 Government contingencies	 Vote 10 Employment initiatives	 Vote 30 Implementation assistance
		$	$	$
Agriculture				
Department—				
Administration	1		132,710	375,000
Agri-Food Development				
Operating	5		1,316,667	
Grants and contributions	15		5,156,019	
Agri-Food Regulation and Inspection				
Operating	20		507,854	
Communications				
Department—				
Communications	1		974,173	
Arts and Culture	10		809,400	
Canadian Broadcasting Corporation				
Operating	40		624,021	
Canadian Radio-television and Telecommunications Commission	60		67,209	
National Film Board	70	463,000	303,979	
National Library	75	709,111	20,196	
National Museums of Canada				
Operating	80	702,076	223,278	95,000
Grants and contributions	85		2,035,008	
Public Archives	90		689,542	
Consumer and Corporate Affairs				
Department—				
Operating	1		213,834	
Grants and contributions	5		288,716	
Economic and Regional Development				
Department	1		9,713	
Northern Pipeline Agency	5	208,400		
Employment and Immigration				
Department—				
Departmental Administration	1		163,228	
Canada Employment and Immigration Commission				
Administration	5		1,065,167	
Employment and Insurance				
Operating	10		28,303,309	
Grants and contributions	15		107,372,830	
Immigration				
Operating	20	3,811,000	346,511	
Grants and contributions	25		61,721	
Energy, Mines and Resources				
Department—				
Administration	1		10,098	
Energy				
Operating	5		21,318	
Grants and contributions	10		10,214	
Minerals and Earth Sciences	35		545,464	
Atomic Energy Control Board	45	375,000		
Environment				
Administration	1		170,037	1,003,000
Environmental Services				
Operating	5		2,749,113	
Grants and contributions	15		5,746,581	
Parks Canada				
Operating	20		2,253,578	
Capital	25		850,371	
External Affairs				
Department—				
Canadian Interests Abroad				
Operating	1		26,191	375,000
Grants and contributions	10		73,809	
Canadian International Development Agency	25		98,788	150,000
Finance				
Department—				
Anti-Dumping Tribunal	5	23,000		
Auditor General	20		8,415	
Fisheries and Oceans				
Department—				
Operating	1	3,600,000	6,686,928	671,000
Capital	5		7,500	
Grants and contributions	10		8,178,872	

TREASURY BOARD—*Continued*

Details of amounts transferred to other departments to supplement provisions of other votes—*Continued*

Department or agency	Vote supplemented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Employment initiatives	Vote 30 Implementation assistance
		$	$	$
Indian Affairs and Northern Development				
Department—				
Administration	1		21,879	
Indian and Inuit Affairs				
Operating	5		273,020	
Grants and contributions	15		22,691,343	
Northern Affairs	20		153,401	
Justice				
Department—				
Administration of Justice				
Operating	1		51,051	700,000
Grants and contributions	5		765,682	
Labour				
Department—				
Operating	1		14,773	
Grants and contributions	5		23,707	
National Defence				
Defence Services	1		38,650,653	
National Health and Welfare				
Department—				
Departmental Administration	1		17,952	471,000
Health and Social Services				
Operating	5		27,863	
Grants and contributions	10		202,678	
Medical Services	15		730,975	
Health Protection	25		25,343	
Income Security	35		338,117	
Fitness and Amateur Sport				
Operating	40		6,732	
Grants and contributions	45		73,451	
National Revenue				
Customs and Excise	1		65,059	667,000
Taxation	5		2,377,414	
Privy Council				
Department	1		11,044	
Commissioner of Official Languages	15		12,248	
Public Works				
Department—				
Administration	1		86,694	
Professional and Technical Services	5		269,573	
Accommodation	10	2,359,000	1,461,062	
Marine	20	98,000	2,618	
Transportation and Other Engineering				
Operating	25	231,000	300	
Capital	30		93	
Land Management and Development				
Operating	35		942,231	
Canada Lands Company (Mirabel) Limited	45		2,252,805	
Canada Lands Company (Le Vieux-Port de Québec) Inc.	50		699,646	
Canada Lands Company (Le Vieux-Port de Montréal) Ltd.	56a		384,039	
Municipal Grants	60	100,000		
Canada Mortgage and Housing Corporation	70		161,259	
National Capital Commission	80		319,245	
Regional Industrial Expansion				
Industry, Trade and Commerce				
Trade-Industrial				
Operating	1		78,353	
Grants and contributions	10		63,254	
Tourism				
Operating	45		158,202	
Grants and contributions	50		1,528,488	
Regional Economic Expansion				
Operating	1		52,921	
Grants and contributions	10		973,043	
Science and Technology				
National Research Council				
Scientific and Industrial Research	5		150,091	
Scientific and Technical Information	20		67,210	
Science Council of Canada	35		4,862	

TREASURY BOARD—*Concluded*

Details of amounts transferred to other departments to supplement provisions of other votes—*Concluded*

Department or agency	Vote supplemented	Amounts transferred from Treasury Board Vote 5 Government contingencies	 Vote 10 Employment initiatives	 Vote 30 Implementation assistance
		$	$	$
Secretary of State				
Department—				
Administration	1		84,150	258,000
Official Languages	5	690,000	31,416	
Education Support	15		5,236	
Citizenship and Culture				
Operating	20		14,586	
Grants and contributions	25		3,499,536	
Public Service Commission	35		144,329	35,000
Status of Women—Office of the Co-ordinator	40		5,003	
Solicitor General				
Department—				
Administration	1		5,715,353	
Correctional Service	5		994,322	500,000
National Parole Board	15		28,664	
Royal Canadian Mounted Police	20		3,322,680	
Supply and Services				
Department—				
Services	1		210,421	
Statistics Canada	10		316,925	350,000
Transport				
Department—				
Departmental Administration	1		130,998	563,000
Marine Transportation				
Operating	10		1,088,067	
Capital	15		157,632	
Payment to the Canada Ports Corporation	35		118,241	
Air Transportation				
Operating	45		1,328,067	
Grants and contributions	55		126,449	
Surface Transportation				
Operating	60		43,758	
Payments to VIA Rail Canada Inc.	80		179,115	
Canadian Transport Commission				
Operating	100		89,947	236,000
Grants and contributions	105		198,533	
Treasury Board				
Secretariat	1		4,862	
Veterans Affairs				
Operating	1		78,914	
Grants and contributions	5		452,469	
Total		13,369,587	272,682,409	6,449,000

SECTION 37

1983-84
PUBLIC ACCOUNTS

Index

NOTE—NUMBERS IN HEAVY TYPE PERTAIN TO SECTIONS

A

Academic relations, grants in aid of, **8**·15, **35**·35
Accommodation Program, **20**·3
Accounts Receivable and Deletions, **30**
Acquisition and construction of land, buildings and works (by department), **32**·2
Acquisition and construction of machinery and equipment (by department), **32**·23
Activity--Budgetary, Programs by *see* related departmental section
Adjustment assistance, contribution, **5**·10, **35**·26
Administration and Regional Operations Program, **23**·3
Administration of Justice Program, **13**·3
Administration Program, **1**·3, **5**·3, **6**·3, **7**·3, **12**·3, **20**·3, **25**·3
Advance Payments for Crops Act, **1**·11
Advisory Council on the Status of Women, **23**·3
Aeronautics Act, contributions, **27**·13, **35**·85
Aerosat Co-ordination Office, payments, **27**·14
After-care agencies, grants, **25**·8, **35**·84
A G Huntsman Foundation, grant, **10**·8, **35**·40
Agency for Cultural and Technical Co-operation in Francophone Countries, contribution, **8**·15, **35**·34
Agricultural and food products, contributions, **1**·11, **35**·2
Agricultural Products Board, **1**·16
Agricultural Products Co-operative Marketing Act, payments, **1**·11, **35**·2
Agricultural Stabilization Act, payments to producers, **1**·12, **35**·3
Agricultural Stabilization Board, **1**·18
AGRICULTURE, **1**
  programs' objectives, **1**·3
Agriculture research, grant, **1**·11, **35**·2
Agri-Food Development Program, **1**·3
Agri-Food Regulation and Inspection Program, **1**·3
Air Cadet League of Canada, grant, **15**·6, **27**·13, **35**·58, **35**·85
Air Canada, **27**·3
Air Transportation Program, **27**·3
Airports, air navigation and airways facilities, payments, **27**·14, **35**·85
Airports, municipal or other, contributions, **27**·15, **35**·85
Alberta
  development of dependable water supplies, **1**·12, **35**·3
  selected miscellaneous payments, **34**
  transfer of prosthetic services, **16**·13, **35**·62
Alberta Oil Sands Technology and Research Authority, contribution, **6**·13, **35**·32
Amateur athletes, expenses, contributions, **16**·14, **35**·62
Amateur sport, contributions, **16**·14, **35**·62
Amounts transferred to supplement provisions of other votes (Treasury Board), **36**·57
Animal Disease and Protection Act, compensation, **1**·12, **35**·3
Annuities Program, **5**·3
Anthrax, compensation to owners, contribution, **1**·12
Anti-Dumping Tribunal Program, **9**·3
Appendices *see* related departmental section
Appropriations, Use of *see* related departmental section
Army Benevolent Fund, grant, **29**·7, **35**·88
Army Cadet League of Canada, grant, **15**·6, **35**·58
Arts and Culture Program, **2**·3
Assistance Fund Regulations, grant, **29**·7, **35**·88
Association of Canadian Universities for Northern Studies, contribution, **12**·11, **35**·55
Athletes, contributions, **16**·14, **35**·62
Atlantic Association of Young Political Leaders, grant, **8**·15, **35**·34
Atlantic Container Express Limited, contribution, **27**·15
Atlantic Council of Canada, grant, **8**·15, **35**·34
Atlantic Fisheries Restructuring Act, contributions, **10**·8, **35**·41
Atlantic fishermen to modify fishing gear, contribution, **10**·8
Atlantic Provinces Economic Council, grant, **4**·6, **21**·11, **35**·7

A—*Concluded*

Atlantic provinces, energy conservation, **6**·12, **35**·28
Atlantic Region Freight Assistance Act, contributions, **27**·15, **35**·87
Atlantic Region Labour Education Centre, contribution, **14**·7, **35**·58
Atomic Energy Control Board, **6**·3, **6**·14, **35**·32
Atomic Energy of Canada Limited, **6**·3
Auditor General, **9**·3
Aurora and District Historical Society, contribution, **7**·8
Auto Carto Six Conference, contributions, **10**·8, **35**·41

B

Biomass Energy Institute Inc, grants, **6**·12, **35**·27
Biomass residue, contribution, **6**·12, **35**·28
Brace Research Institute of McGill University, grant, **6**·12, **35**·27
British Columbia
  assistance relating to natural disasters, **19**·8, **35**·63
  ferry and coastal freight and passenger services, grant, **27**·14, **35**·85
  Fraser River flood control, contribution, **7**·7, **35**·32
  selected miscellaneous payments, **34**
  Surplus Red Wine Decolorization Program, contribution, **1**·12, **35**·3
British Commonwealth Air Training Plan, **15**·6, **35**·58
British Institute of International and Comparative Law, grant, **13**·10, **35**·57
British Sailors' Society (Canada), grant, **27**·13
Broadcasting Act, grants towards research, **2**·12, **35**·5
Budgetary expenditure by program and standard object *see* related departmental section
Bureau of Pensions Advocates Program, **29**·3
Burial grants, **29**·7, **35**·88
Business and industry development, **8**·16, **21**·11, **35**·34, **35**·68
Business Management Development Program, contribution, **5**·9

C

Canada and Gulf Terminal Railway, payment, **27**·15
Canada Assistance Plan, payments, **16**·12, **35**·60
Canada Council, **2**·3, **2**·18
  payment to, **2**·11, **35**·5
Canada Council Act, grants, **2**·11
Canada Development Corporation, **24**·3
Canada Development Investment Corporation, **24**·3
Canada Employment and Immigration Commission, **5**·3, **5**·9, **5**·12, **35**·7
Canada-France-Hawaii Telescope Corporation, contribution, **22**·8, **35**·75
Canada Grains Council, contributions, **1**·11, **8**·16, **35**·2, **35**·35
Canada Labour Relations Board, **14**·3
Canada Mortgage and Housing Corporation, **20**·3
Canada-Northwest Territories Subsidiary Agreement on Natural Resource Development, **12**·12, **35**·56
Canada-Pacific Co-operation Committee, grant, **8**·15, **35**·34
Canada Post Corporation, **14**·3
Canada's Birthday celebrations, grant, **23**·10, **35**·81
Canada Safety Council,
  contribution, **1**·12, **35**·3
  grant, **27**·13, **35**·84
Canada-Saskatchewan program
  re fossil fuel research, **6**·12, **35**·27
  re heavy oil recovery technology, contribution, **6**·12, **35**·27
Canada Student Loans Act, contribution, **23**·10, **35**·80
Canada Works, contribution, **5**·9
Canada World Youth, contribution, **8**·17, **35**·37
Canada-Yukon Subsidiary Agreement on Renewable Resource Development, **12**·12, **35**·55
Canadair Limited, **24**·3

C—*Continued*

Canadian Advisory Committee on Rock Mechanics, **6**•13, **35**•31
Canadian Agricultural Research Council, contribution, **1**•11, **35**•2
Canadian Arctic Resources Committee, grant, **12**•12, **35**•55
Canadian Association for the Prevention of Crime, **25**•8, **35**•83
Canadian Association of Chiefs of Police,
  contributions, **13**•10, **35**•57
  grants, **13**•10, **25**•8, **35**•57, **35**•83
Canadian Association of Crown Counsel, contribution, **13**•10, **35**•57
Canadian Association of Fire Chiefs, grant, **20**•13, **35**•64
Canadian Association of Geographers, grant, **7**•7, **35**•32
Canadian Association of Provincial Court Judges, contribution, **13**•10, **35**•57
Canadian book publishing industry, contributions, **2**•11, **35**•5
Canadian Broadcasting Corporation, **2**•3
Canadian Captioning Development Agency, contribution, **2**•11, **35**•4
Canadian Centre for Occupational Health and Safety, **14**•3, **14**•10
  grants, **14**•7, **35**•58
Canadian Commercial Corporation, **8**•3
Canadian Comprehensive Audit Foundation, contribution, **9**•11, **35**•40
Canadian Council of Resource and Environment Ministers, contribution, **7**•7, **35**•32
Canadian Council on European Affairs, contribution, **8**•16, **35**•34
Canadian Council on 4-H Clubs,
  contributions, **1**•11, **35**•2
  grant, **1**•11, **35**•2
Canadian Council on International Law, grant, **8**•15, **35**•34
Canadian Dairy Commission, **1**•3
Canadian defence industry, contribution, **21**•11, **35**•68
Canadian Electrical Association, contribution, **6**•12, **35**•28
Canadian Executive Service Overseas, contribution, **8**•17, **35**•37
Canadian Export Association, contribution, **8**•16, **35**•34
Canadian export sales, contributions, **8**•16, **35**•34
Canadian Film Development Corporation, **2**•3
Canadian Film Institute, contribution, **22**•8, **35**•75
Canadian Forces Personnel Assistance Fund, grant, **15**•6, **35**•58
Canadian Forestry Association, grant, **7**•7, **35**•32
Canadian Geoscience Council, grant, **6**•13, **35**•31
Canadian-German Society of Hanover, grant, **8**•15, **35**•34
Canadian Grain Commission, **1**•20
  program, **1**•3
Canadian Home Insulation Program, contribution, **6**•12, **35**•28
Canadian Horticultural Council, grant, **1**•11, **35**•2
Canadian Human Rights Commission, **13**•3
Canadian industry, grants, **21**•11, **22**•8, **35**•74
Canadian Institute of International Affairs, grant, **8**•15, **35**•34
Canadian Institute of Resources Law, grants, **13**•10, **35**•57
Canadian Institute of Strategic Studies, grant, **15**•6, **35**•58
Canadian Institute of Surveying, grant, **6**•13, **35**•31
Canadian Interagency Forest Fire Centre, contributions, **7**•8, **12**•12, **35**•33, **35**•34, **35**•56
Canadian Interests Abroad Program, **8**•3
Canadian Intergovernmental Conference Secretariat, **19**•3
Canadian International Development Agency, **8**•3
Canadian International Grains Institute, contribution, **8**•16, **35**•35
Canadian Joint Fire Prevention Publicity Committee, grant, **20**•13, **35**•64
Canadian Labour Congress,
  contribution, **14**•7, **35**•58
  grant, **14**•7, **35**•57
Canadian Labour Market and Productivity Centre, **5**•9, **14**•7, **35**•26, **35**•58
Canadian Law Information Council, contributions, **13**•10, **35**•57
Canadian Livestock Feed Board, **1**•3
Canadian Meteorological and Oceanographic Society, grant, **7**•7, **35**•32
Canadian Mineral Processors, grant, **6**•13, **35**•31
Canadian National Livestock Records,

C—*Continued*

  contribution, **1**•11, **35**•2
  grant, **1**•11, **35**•2
Canadian National Railway Company, **27**•14, **27**•15, **35**•85, **35**•86
Canadian Nature Federation, grant, **7**•7, **35**•32
Canadian non-profit cultural organizations, **2**•11, **35**•4, **35**•5
Canadian Pacific Express Company Limited, payment, **27**•15
Canadian Pacific Railway Company, payment, **27**•15, **35**•86
Canadian Plowing Council, grant, **1**•11, **35**•2
Canadian Political Science Association, contribution, **8**•16, **35**•34
Canadian program in applied public administration for developing countries,
  contributions, **8**•18, **35**•40
  grants, **8**•17, **35**•37
Canadian Public Administration, contribution, **19**•8, **35**•63
Canadian Radio Technical Planning Board, grant, **2**•11, **35**•4
Canadian Radio-television and Telecommunications Commission, **2**•3
Canadian Red Cross Society, contribution, **27**•13, **35**•84
Canadian Rehabilitation Council for the Disabled, contribution, **22**•8, **35**•75
Canadian Saltfish Corporation, **10**•3
Canadian Science Writers' Association, grant, **10**•8, **22**•8, **35**•41, **35**•74
Canadian Shield Foundation, grant, **7**•7, **35**•32
Canadian Society for Remote Sensing, grant, **6**•13, **35**•31
Canadian Society of Forensic Science, contribution, **13**•10, **35**•57
Canadian Standards Association, contribution, **2**•11, **6**•13, **20**•13, **35**•4, **35**•32, **35**•64
Canadian studies, contribution, **23**•10, **35**•81, **35**•83
Canadian tourism industry, contributions, **21**•11, **35**•70
Canadian Transport Commission, **27**•3
Canadian Unity Information Office Program, **13**•3
Canadian University Service Overseas, contribution, **8**•17, **35**•37
Canadian Veterans Association of the United Kingdom, grant, **29**•7, **35**•88
Canadian Veterans—Overseas district, assistance to, grant, **29**•7, **35**•88
Canadian Veterinary Medical Association, contribution, **1**•12, **35**•3
Canadian Vickers, Montreal, grant, **20**•13, **35**•64
Canadian Western Agribition, Regina, grant, **1**•11, **35**•2
Canadian Wheat Board
  Barley Pool Account deficit, contribution, **8**•16, **35**•36
  hopper cars, contribution, **27**•15, **35**•86
  Oats Pool Account deficit, **8**•16, **35**•36
Canadian Wildlife Federation, grant, **7**•7, **35**•32
Canadian Wildlife Service, **7**•8
Canagrex, **1**•3
Candidates' election deposits, reimbursement of, **19**•8, **35**•64
Canola Council of Canada, grant, **8**•15, **35**•35
Cape Breton Development Corporation, **21**•3
Capital Assistance Projects, **15**•6, **35**•58
Career—Access, contribution, **5**•9
Cargill Grain Company Limited, contributions, **1**•13, **35**•4
Carleton University—Auto Carto Six Secretariat, contribution, **6**•13, **35**•32
Central Administration of the Public Service Program, **28**•3
Centre for Cold Oceans Resource Engineering (C-Core), contribution, **27**•13, **35**•85
Centre for International Business Research, contribution, **8**•16, **35**•34
Centre for Legislative Exchange, grant, **8**•15, **19**•8, **35**•34, **35**•63
Centre québécois de relations internationales de l'Université Laval, grant, **8**•15, **35**•34
Chefs de Cuisine, contribution, **10**•8, **35**•41
Chief Electoral Officer, **19**•3
  Office of, **19**•12
CIDA scholarships, grant, **8**•17, **35**•37
Citizens Centennial Committee, contribution, **7**•8
Citizenship and Cultural Program, **23**•3
Citizenship, contributions, **23**•11, **35**•81

C—*Continued*

Citizenship, cost of language texts, contributions, **23**·11, **35**·81
Civil pensions and annuities
    Mrs Eleanor F Nixon, grant, **15**·6, **35**·58
    Mr R P Thompson, grant, **15**·6, **35**·58
Club des relations internationales, contribution, **8**·15, **35**·34
Coal Research Implementing Agreement of the International Energy Agency, **6**·13
Coal utilization technology, contributions, **6**·12, **35**·28
College Art Association of America, grant, **2**·12, **35**·6
Comité Jacques Cartier Saint Malo '84, contribution, **8**·16, **35**·34
Commercial licensed fishermen of Magdalen Island, contribution, **10**·8, **35**·41
Commercial licensed fishermen of North Shore and Lower St Lawrence and the Magdalen Island, contribution, **10**·8, **35**·41
Commissioner for Federal Judicial Affairs, **13**·3
Commissioner of Official Languages, **19**·3
Committee on Seals and Sealing, contribution, **10**·8, **35**·40
Commonwealth
    Agricultural Bureau, contribution, **1**·12, **35**·3
    Air Transport Council, contribution, **8**·15, **35**·34
    Association of Tax Administrators, contribution, **17**·6, **35**·63
    Forestry Institute, grant, **7**·7, **35**·32
    Foundation, contribution, **8**·15, **35**·34
    Fund for Technical Co-operation, grant, **8**·17, **35**·36
    Military Training Assistance Program in Uganda, contribution, **8**·16, **35**·34
    scholarships and fellowships, grant, **8**·17, **35**·37
    Science Council, contribution, **8**·15, **35**·34
    Secretariat, contribution, **8**·15, **35**·34
    Trade Union Council, grant, **14**·7, **35**·57
    War Graves Commission, grant, **29**·7, **35**·88
    Youth Program, contribution, **8**·15, **35**·34
COMMUNICATIONS, **2**
    programs' objectives, **2**·3
Communications associations, contributions, **2**·11, **35**·4
Communications Program, **2**·3
Community Development Projects, contributions, **5**·9, **35**·25
Community Employment, contributions, **5**·9
Community Infrastructure Development Plan, contribution, **10**·8
Community Services Projects, payments, **5**·9
Compensation for Former Prisoners of War Act, **29**·7
Compensation payments and administration expenses (Labour), **34**·3
Comptroller General, **28**·3
Conference Board of Canada, contributions, **21**·11, **35**·73
Conference of Defence Associations, grant, **15**·6, **35**·58
Conference on Disarmament in Europe, contribution, **8**·16, **35**·34
Conference on Security and Co-operation in Europe (CSCE), contribution, **8**·15, **35**·34
Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe, contribution, **8**·15, **35**·34
Conferences, scientific and engineering, contributions, **22**·8, **35**·74
Conseil africain et malgache de l'enseignement supérieur (CAMES), contribution, **8**·15
Conseil de la vie française, contribution, **2**·11, **35**·4
Conseil québécois des programmes nationaux 4-H, **1**·11
Constitutional Alliance of the Northwest Territories, grant, **12**·12
Construction and acquisition, **32**
Construction and acquisition of land, buildings and works (by department), **32**·2
Construction and acquisition of machinery and equipment (by department), **32**·23
Construction of commercial and fishing vessels, **21**·11, **35**·68
Construction of dry docks and supporting facilities, contributions, **21**·11, **35**·69
Construction Management Development Institute, contributions, **20**·13, **35**·64
Construction Services Revolving Fund, **20**·3, **20**·19

C—*Concluded*

Consultation and Development Fund, contribution, **13**·10, **35**·57
CONSUMER AND CORPORATE AFFAIRS, **3**
    programs' objectives, **3**·3
Consumer organizations,
    contributions, **3**·6, **35**·7
    grants, **3**·6, **35**·7
Consumers' Association of Canada, grant, **3**·6, **35**·7
Contributions, Grants and, *see* related departmental section
Conversions of oil-fired electricity plants to coal, **6**·12, **35**·28
Co-operative Marketing Assistance Program, contributions, **21**·11
Corporation du 450$^{\text{ème}}$ anniversaire de Cartier à Gaspé, **23**·10, **35**·81
Corporation "Québec 1534-1984", contribution, **23**·11, **35**·83
Correctional Service, **25**·3
Council of Forest Industries, contributions, **10**·8, **20**·13, **27**·13 **35**·33, **35**·84
Council of Forest Industries of British Columbia, contributions, **7**·8, **10**·8, **35**·41
Creston Valley Wildlife Management, grant, **7**·7, **35**·32
Criminal law reform, contributions, **13**·10, **35**·57
Crop damage, contribution, **1**·12, **35**·3
Crop Insurance Act, contributions, **1**·12, **35**·3
Cultural development,
    contributions, **23**·11, **35**·83
    grants, **23**·10, **35**·81
Cultural Property Export and Import Act, grant, **2**·11, **35**·4
Cultural relations, grants in aid of, **8**·15, **35**·35
Culture micropropagation laboratory for apple tree seedings production, contribution, **1**·12, **35**·2
Customs and Excise, **17**·3
Customs Co-operation Council, contribution, **8**·15, **35**·34
Cyprus Anvil Mining Corporation, **12**·12, **35**·56

D

Damage claims (by department), payments of, **33**·2
de Havilland Aircraft of Canada Limited, **24**·3
Defence Forces—Peacetime services, grant, **29**·7, **35**·88
Defence, Non-NATO countries, contribution, **8**·15, **35**·34
Defence Production Revolving Fund, **26**·3, **26**·11
Defence Services Pension Continuation Act, payments, **15**·7, **35**·58
Defence Services Program, **15**·3
Delegates, expenses, **18**·7, **35**·63
Deletions from accounts receivable during 1983-84 (by department and agency), **30**·7
Dene and Métis associations, Norman Wells Pipeline Project, contribution, **12**·12, **35**·56
Departmental Administration Program, **5**·3, **16**·3, **27**·3
Destruction of seedings lost to crook disease, contribution, **1**·12
Details of amounts transferred to other departments to supplement provisions of other votes (Treasury Board), **36**·57
Details of grants and contributions (Regional Economic Expansion), **34**·7
Details of New Horizons payments (National Health and Welfare), **34**·6
Details of payments under the Family Allowances Act (National Health and Welfare), **34**·5
Details of payments under the Old Age Security Act (National Health and Welfare), **34**·6
Development and demonstration of a pressurized oxygen fluidized bed for wood gasification, **6**·12
Development assistance
    agricultural, contributions, **8**·18, **35**·40
    contributions, **8**·14, **35**·36, **35**·37, **35**·40
    management and capital, **2**·6
    programs and projects, **8**·17, **35**·36
    to developing countries, **8**·17, **35**·36
Development education programs, contribution, **8**·17, **35**·39
Development of new liquid fuels, contribution, **6**·12

D—*Concluded*

- Development of personnel in specialized field, grant, **8**•15, **21**•11, **35**•35, **35**•65
- Diplomatic, consular and international organizations' property, grants in lieu of taxes, **8**•15, **35**•35
- Diplomatic Service (Special) Superannuation Act, payments, **8**•15, **35**•35
- Disarmament and arms control, contribution, **8**•15, **35**•34
- Distribution of operating and capital expenditures for 1983-84 (External Affairs), **36**•47
- Dominion Atlantic Railway, payment, **27**•15
- Drummondville World Folklore Festival, **2**•11, **35**•5
- Duff-Rinfret Scholarship Program, grant, **13**•10, **35**•57
- Dyke protection, Mersea Township, Essex County, Ontario, contribution, **1**•12, **35**•3

E

- Earnings, Loss of, contribution, **29**•7, **35**•88
- ECONOMIC AND REGIONAL DEVELOPMENT, **4**
  - programs' objectives, **4**•3
- Economic and socio-economic development in the agri-food sector, contributions, **1**•12
- Economic Commission for Europe's Co-operative Program, **7**•7, **35**•32
- Economic co-operation and development, grant, **4**•6, **35**•7
- Economic Council of Canada, **19**•3, **19**•13
- Economic development, contributions, **4**•6, **35**•7
- Economic expansion
  - Developmental opportunity initiatives, contribution, **21**•11, **35**•71
  - Industrial incentives, contribution, **21**•11, **35**•71
  - Other programs, contribution, **21**•11, **35**•71
- Education Support Program, **23**•3
- Eldorado Nuclear Limited, **24**•3
- Electric vehicle, development of improved batteries for, **6**•12, **35**•28
- Emergency planning, research fellowships, grant, **15**•6, **35**•58
- Emergency Preparedness purposes, contributions, **15**•6, **35**•58
- Employee benefits, pensions and, grant, **25**•8, **35**•84
- Employer Contributions to Insurance Plans Program, **28**•3
- EMPLOYMENT AND IMMIGRATION, **5**
  - programs' objectives, **5**•3
- Employment and Insurance Program, **5**•3
- Employment assistance and development, local, grant, **5**•9
- Employment creation, grant and contribution, **5**•9
- Employment Disadvantaged, Program for the, contributions, **5**•9
- Employment initiatives, grants and contributions, **8**•15, **35**•35
- Employment Initiatives Projects, sponsoring organizations, payments, **16**•14, **35**•62
- Employment stimulation grants, immediate, **5**•3
- Energy
  - conservation, contributions, **6**•12, **35**•28
  - efficiency of industrial processes, contributions, **21**•11, **35**•69
  - efficient housing demonstrations, **6**•12, **35**•28
  - improve efficiency of use, **6**•12, **35**•28
  - related issues, grant, **6**•12, **35**•27
  - renewable, contributions, **6**•13, **35**•28
  - research and development, **6**•12, **21**•11, **35**•27
- ENERGY, MINES AND RESOURCES, **6**
  - programs' objectives, **6**•3
- Energy Program, **6**•3
- Energy Resources Institute, University of Calgary, grant, **6**•12, **35**•27
- Enterprise Development Program, payments, **21**•11, **35**•65, **35**•69
- ENVIRONMENT, **7**
  - programs' objectives, **7**•3
- Environmental Services Program, **7**•3
- Environmental Studies Revolving Fund, **6**•3, **6**•18, **12**•3, **12**•16, **35**•31
- European Space Agency, contributions, **2**•11, **6**•13, **35**•4, **35**•32, **35**•74

E—*Concluded*

- Ex gratia payments (by department), **33**•11
- Expenditure by program and standard object, Budgetary *see* related departmental section
- Expenditures by institution (Solicitor General), **36**•55
- Expenditures for Canadian representation at international conferences and meetings (External Affairs), **36**•44
- Export Development Corporation, **8**•3
- Extended Health Care Services Program, contribution, **16**•12, **35**•59
- EXTERNAL AFFAIRS, **8**
  - programs' objectives, **8**•3

F

- Fairs "A" and "B", winter, spring and special, contribution, **1**•11, **35**•2
- Family allowances payments, **16**•13, **35**•62
- Family courts, pilot projects, contribution, **13**•10, **35**•57
- Family planning, grants, **16**•12, **35**•59
- Farm Credit Corporation, **1**•3
- Farm Improvement Loans Act, contributions, **1**•12, **35**•3
- Farm Labour Pools, payments, **5**•10, **35**•23
- Farm Loans Interest Rebate Act, payments, **1**•12, **35**•3
- Farm Products Marketing Agencies Act, **1**•11
- Fathers of Confederation Building Trust, Charlottetown, PEI, grant, **2**•11, **35**•4
- Federal Business Development Bank, **21**•3
- Federal Court awards (by department), **33**•16
- Federal Court of Canada, **13**•3
- Federal Development Strategy, contribution, **1**•12, **35**•2
- Federal Institute of Management, grant, **28**•8, **35**•82
- Federal-Provincial Agricultural Agreements, payments, **5**•9
- Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, **16**•12, **23**•10, **35**•59
- Federal-Provincial Parks Conference, contribution, **7**•8, **35**•33
- Federal-provincial shared-cost programs by province and territory, **34**•8
- Federated Women's Institutes of Canada, grant, **1**•11, **35**•2
- Feed Freight Assistance Adjustment Fund, contributions, **1**•12, **35**•3
- Feed grains, contributions, **1**•13, **35**•4
- Ferry, coastal passenger and freight services, contributions, **27**•15, **35**•85, **35**•86
- Festival of Forestry, grant, **7**•7, **35**•32
- XV Olympic Winter Games Program, **16**•3
- Film events, grants, **2**•12, **35**•5
- Film festivals held in Canada, grants, **2**•11, **35**•4
- FINANCE, **9**
  - programs' objectives, **9**•3
- Financial and Economic Policies Program, **9**•3
- Fiscal equalization, transfer payments, **9**•11, **35**•40
- Fiscal stabilization, transfer payments, **9**•11, **35**•40
- Fiscal transfer payments, **34**•3
- Fiscal Transfer Payments Program, **9**•3
- FISHERIES AND OCEANS, **10**
  - programs' objectives, **10**•3
- Fisheries Development programs, contribution, **10**•8, **35**•40, **35**•41
- Fisheries Improvement Loans Act, grant, **10**•8, **35**•41
- Fisheries Prices Support Board, **10**•10
- Fishermen's benefits, government's contribution, **5**•9, **35**•26
- Fishing vessels, construction, contribution, **10**•8, **35**•40
- Fitness and Amateur Sport Program, **16**•3
- Fitness level, contributions, **16**•14, **35**•62
- Fitz/Smith Native Development Corporation, contribution, **12**•12, **35**•56
- Flood damage reduction studies and flood-risk mapping, contributions, **7**•7, **35**•32
- Flying Accidents Compensation Order, grant, **29**•7, **35**•88
- Flying clubs, schools and instructors, grant, **27**•14, **35**•85
- Food aid assistance,

F—*Concluded*

  contribution, **8**•17, **35**•37
  grant, **8**•17, **35**•36
Food and Agriculture Organization, contribution, **8**•15, **35**•35
Foreign Community Association, grant, **8**•15, **35**•35
Foreign Investment Review Agency, **21**•3
Forest Engineering Research Institute of Canada, contribution, **7**•8, **35**•33
Forestry job creation, contribution, **7**•8, **35**•33
Forestry research projects, specific, grants, **7**•7, **35**•32
FORINTEK Canada Corporation, **7**•7, **7**•8, **35**•32, **35**•33
Fort Frances, Town of, contribution, **10**•8, **35**•41
Freshwater Fish Marketing Corporation, **10**•3
Friendship centres, **23**•10, **23**•11, **35**•80, **35**•81
Frontier College of Canada, grant, **5**•9, **35**•26
Frozen allotment, **27**•14, **27**•15
Fur Institute of Canada, **7**•7, **7**•8, **35**•32, **35**•33

G

Gallantry Awards, **29**•7, **35**•88
Games held in Canada, **16**•14, **35**•62
Garden River Band, **12**•13
Gas Marketing Assistance Program, **6**•12, **35**•27
General Agreement on Tariff and Trade, contribution, **8**•15, **35**•35
General Development Agreements and Subsidiary Agreements, contributions, **1**•11, **6**•13, **7**•8, **20**•13, **27**•14, **35**•29, **35**•64, **35**•86
Geological sciences, grants, **6**•13, **35**•31
Government Contingencies and Centrally Financed Programs, **28**•3
Government Telecommunications Agency Revolving Fund, **2**•3, **2**•26
GOVERNOR GENERAL, **11**
  program's objective, **11**•3
Grain
  Brazilian Government, contribution, **8**•16, **35**•35
  developing countries, payments, **8**•16, **35**•35
  enlarged storage capacity, **1**•13, **35**•4
  millers, payments, **8**•16, **35**•35
Grains and Oilseeds Program, **8**•3
Grants and contributions
  by department *see* related departmental section
  total expenditure by recipient or class of recipients, together with a detailed listing of individual payments of $50,000 or over, **35**
Grants and scholarships, **8**•3
Guaranteed income supplement payments, **16**•13, **35**•62

H

Hague Academy of International Law, grant, **13**•10, **35**•57
Health and Social Services Program, **16**•3
Health promotion projects, contributions, **16**•12, **35**•59
Health Protection Program, **16**•3
Health related issues, public workshops, **16**•12, **35**•59
Health services, contributions, **16**•12, **35**•60
Hospital Insurance Program, contribution, **16**•12, **35**•59
Hospitals, transfer of departmental, contributions, **29**•7, **35**•88
House of Commons, **18**•3
Housing, super efficient, contributions, **6**•12, **35**•28
Human Resources Planning Boards, contributions, **5**•9
Human Rights Law Fund, contribution, **13**•10, **35**•57
Human rights organizations, **23**•10, **23**•11, **35**•81, **35**•83
Humanitarian assistance, grant, **8**•17, **35**•37

I

IEA Services Ltd of Great Britain, **6**•13, **35**•32
Immigrant settlement and adaptation, contribution, **5**•10, **35**•27
Immigration Appeal Board, **5**•3
Immigration Program, **5**•3
Implementation Assistance Program, **28**•3

I—*Continued*

Income Security Program, **16**•3
Indemnities, allowances and travel expenses, statement of
  House of Commons, **36**•50
  The Senate, **36**•49
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT, **12**
  programs' objectives, **12**•3
Indian and Inuit Affairs Program, **12**•3
Indian Band Funds, **12**•18
Indian, Inuit and/or Eskimos (associations, bands, corporations, councils, individuals, organizations, school boards, settlements)
  administration, grants, **12**•11, **35**•41
  administrative overhead costs, contributions, **12**•11, **35**•52
  Annuities Treaty payments, **12**•11, **35**•41
  arts and crafts, contribution, **12**•12, **35**•56
  British Columbia, grants, **12**•11, **35**•41
  capital construction, Alberta, **16**•13, **35**•61
  care, rehabilitation and preventative services, contributions, **12**•11, **35**•48
  community health representatives, **16**•13, **35**•60
  community services, facilities and housing, contributions, **12**•11, **35**•48, **35**•51
  consultations on health, **16**•13, **35**•61
  culture, grants, **12**•11, **35**•55
  economic development and employment, contributions, **12**•11, **35**•41, **35**•45
  economic development, Inuit, contribution, **12**•12, **35**•55
  educational and cultural advancement, grants, **12**•11, **35**•41
  educational services and facilities, contributions, **12**•11, **35**•42, **35**•44
  health care, contributions, **16**•13, **35**•60
  hospital care, contributions, **12**•12, **35**•55
  hospitals, contributions, **16**•13, **35**•60
  hydrocarbon transportation proposals, contributions, **12**•12, **35**•55
  James Bay and Northern Quebec
    Agreement, contribution, **12**•11, **35**•45
    Native Claims Settlement Act, grants, **12**•13, **35**•56
  land management and membership administration, **12**•11, **35**•42
  land selection, contributions, **12**•11, **35**•41
  local development planning, contributions, **12**•11, **35**•54
  management development and paraprofessional training, **12**•11
  medicare, contributions, **12**•12, **35**•55
  National Native Alcohol and Drug Abuse Program, contributions, **16**•13, **35**•60
  Native Cultural Education Centres Program, **12**•12, **35**•55
  policy development and consultation, contributions, **12**•11, **35**•54
  social assistance, payments, **12**•11, **35**•41, **35**•46
  special employment initiatives, contribution, **12**•11, **35**•46
  specific land claims, grant, **12**•13, **35**•56
  test cases, **12**•11, **35**•42
  transfer and control of Frobisher Bay General Hospital, **16**•13, **35**•62
Industrial
  and Regional Development Act, **21**•11
  and Regional Development Program, **21**•11, **35**•69
  Conversion Assistance Program, **6**•13, **35**•29
  co-operation, contribution, **8**•17, **35**•39
  establishments, contributions, **6**•12
Industry (ies)
  development of personnel, contributions, **21**•11, **35**•65
  shipbuilding, contributions, **21**•11, **35**•68
  Trade and Commerce, **21**•3
Industry-Laboratory Projects, program, contribution, **22**•8, **35**•75
Initiatives undertaken in special areas, **1**•12, **35**•2
Initiatives undertaken under the authority of the general development agreements, contributions, **1**•12, **35**•2
Inspector General of Banks Program, **9**•3
Institut de recherche d'Hydro-Québec

I—*Continued*

    Large Capacity Vertical Axis Wind Turbine Program, contribution, **22**•8, **35**•75
    Magnetic Confinement Fusion Research and Development Program, contribution, **22**•8, **35**•74
Institut international de droit d'expression française, grant, **13**•10, **35**•57
Institute for Hydrogen Systems, **22**•8, **35**•74
Institute for Social and Economic Research, University of Manitoba, grant, **16**•12, **35**•58
Institute of Intergovernmental Affairs, Queen's University, grant, **19**•8, **35**•63
Institute of Man and Resources, contribution, **22**•8, **35**•74
Institute of Public Administration of Canada, grant, **28**•8, **35**•87
Insurance, **9**•3
Interagency Forest Fire Centre, contribution, **7**•8
Inter-American Centre of Tax Administrators, contribution, **17**•6, **35**•63
Inter-American Institute for Co-operation on Agriculture, contribution, **8**•15, **35**•35
Inter-American Statistical Institute, membership, **26**•8, **35**•84
Intergovernmental Committee for Migration, contribution, **8**•15, **35**•35
Intergovernmental Maritime Consultative Organization, contribution, **8**•15, **35**•35
Intergovernmental Oceanographic Trust Fund, grant, **10**•8, **35**•40
Interjurisdictional Caribou Management Board, contribution, **7**•7, **12**•12, **35**•33, **35**•55
International affiliations, grants, **22**•8, **35**•74
International Agency for Research on Cancer, grant, **16**•13, **35**•62
International Association for Cereal Chemistry, membership, **1**•13, **35**•4
International Association for Research in Income and Wealth, grant, **26**•8, **35**•84
International Association of Chiefs of Police, grant, **25**•8, **35**•84
International Association of Lighthouse Authorities, membership, **27**•13, **35**•84
International Association of Water Pollution Research, Canadian Committee, grant, **7**•7, **35**•32
International Atomic Energy Agency, contribution, **8**•15, **35**•35
International Baccalaureat Office, grant, **8**•15, **35**•35
International Bureau of Expositions, membership fees, **8**•16, **35**•35
International Centre for the Study of the Preservation and Restoration of Cultural Property, **7**•8, **35**•33
International Centre of Tropical Agriculture, grant, **8**•17, **35**•36
International Civil Aviation Organization
    contribution, **8**•15, **35**•35
    reimbursement for compensation, contribution, **8**•15, **35**•35
International Commission of Jurists, grant, **13**•10, **35**•57
International Commission on Irrigation and Drainage, membership, **1**•11, **35**•2
International Commission on Radiological Protection, grants, **8**•15, **16**•13, **35**•35, **35**•62
International Conference on Coal Science, **6**•13, **35**•32
International Conference on Nitroso Compounds, **7**•7, **16**•13, **35**•32
International Crops Research Institute for the Semi-arid Tropics, grant, **8**•17, **35**•36
International Dairy Federation—Canada, membership, **1**•12, **35**•3
International Development Research Centre, **8**•3, **8**•22
    payments to, **8**•18, **35**•40
International Energy Agency,
    contribution, **8**•15, **35**•35
    study, **6**•13
International Energy Agency Implementing Agreements, contributions, **6**•12, **8**•15, **22**•8, **35**•31, **35**•74
International Federation of Library Associations, grant, **2**•12, **35**•5
International French-speaking community, contribution, **8**•15, **35**•35
International Geographical Union, grant, **7**•7, **35**•32

I—*Concluded*

International Geological Correlation Program, Canadian Committee, grant, **6**•13, **35**•31
International Hydrographic Organization, membership fee, **10**•8, **35**•40
International Institute of Administrative Sciences, contribution, **8**•15, **35**•35
International Institute of Strategic Studies, **15**•6, **35**•58
International Institute of Tropical Agriculture, grant, **8**•17, **35**•36
International Joint Commission, **8**•3
International Labour Organization, contribution, **8**•15, **35**•35
International Maize and Wheat Improvement Centre, grant, **8**•17, **35**•36
International Organization of Supreme Audit Institutions, grant, **28**•8, **35**•87
International organizations, reimbursement, **8**•16, **35**•35
International Peace Garden in Manitoba, grant, **7**•8, **35**•33
International Planned Parenthood Federation, grant, **8**•17, **35**•37
International Rice Research Institute, grant, **8**•17, **35**•36
International Seismological Centre, contribution, **6**•13, **35**•32
International Serials Data System, grant, **2**•12, **35**•5
International Society for Horticultural Science, membership, **1**•11, **35**•2
International Statistical Institute, grant, **26**•8, **35**•84
International Symposium on Acid Rain, **10**•8, **35**•41
International Telecommunication Union, Geneva, Switzerland, contribution, **2**•11, **35**•4
International Tin Council, contribution, **8**•16, **35**•35
International Trade Development, grant, **8**•15
International Union for Conservation of Nature Resources, contribution, **7**•8, **35**•33
International Wheat Council, membership fees, **8**•16, **35**•35
Interprovincial Pipe Line Limited, payments, **6**•12, **35**•27
Inter-Union Commission on the Lithosphere, Canadian Committee, contribution, **6**•13, **35**•32
Interuniversity Group for Oceanographic Research in Quebec, grant, **10**•8, **35**•40
Inuit Circumpolar Conference, contribution, **10**•8, **12**•12, **35**•41
Inuit Tapirisat of Canada *re* Inuit Circumpolar Conference, contribution, **12**•12, **35**•55

J

James Bay and Northern Quebec Native Claims Settlement Act, **12**•13
Jasper Townsite Committee, contribution, **7**•8, **35**•34
Job Corps, contribution, **5**•9
John Howard Society, grant, **25**•8, **35**•84
Judges Act, annuities, grants, **13**•10, **35**•57
JUSTICE, **13**
    program's objectives, **13**•3

K

KFA Jülich, exchange of information *re* energy, **6**•13, **35**•31

L

LABOUR, **14**
    program's objectives, **14**•3
Labour adjustment benefits, grant, **14**•7, **35**•58
Labour Canada, grants, **14**•7, **35**•57
Labour field, research, grants, **14**•7, **35**•57
Labour Market Policy, Local Employment Program, contribution, **5**•9, **35**•9, **35**•23
Labour mobility and assessment incentives, payments, **5**•9, **35**•23
Labour organizations, contributions, **14**•7, **35**•58
Land Management and Development Program, **20**•3

L—*Concluded*

Language instruction for immigrants, contribution, 23·11, 35·81
Language legislation, provincial, 23·10, 35·81
Language research, contributions, 23·10, 35·80
Last Post Fund, grant, 29·7, 35·88
Laval University, contribution, 6·12, 35·27
Law Enforcement Program, 25·3
Law Reform Commission of Canada, 13·3
Legal aid, contributions, 13·10, 35·57
Legal aid systems, contributions, 13·10, 35·57
Legislative drafting
    encourage student specialization, grants, 13·10, 35·57
    University of Ottawa, Programme, contribution, 13·10, 35·57
Library of Parliament, 18·3
Lieutenant-Governors, cost of travel, grants, 23·10, 35·81
Lieutenant-Governors Superannuation Act, payments, 23·10, 35·81
Lieutenant-Governors, supplementary retirement benefits, grant, 23·10, 35·81
Linguistic services, contributions, 23·10, 35·80
Liquid fuels, development of, 6·12, 35·28
Local Economic Development Assistance,
    contribution, 5·9
    grant, 5·9, 35·24
Local Employment Assistance and Development, payments, 5·9, 35·26
Local employment related initiatives programs, contributions, 21·11, 35·70

M

Maison des étudiants canadiens à Paris, grant, 8·15, 35·35
Management Practices and Controls Program, 28·3
Manitoba
    assitance relating to natural disasters, 19·8, 35·63
    development of dependable water supplies, 1·12, 35·3
    groundwater and drought-proofing investigations, 1·12, 35·3
    High Voltage Direct Current (HVDC) Research Centre, 22·8, 35·74
    mercury studies in the Churchill Nelson Diver-system, 7·7
    Red River Ring Dyking, contribution, 7·7, 35·32
    selected miscellaneous payments, 34
Manpower Mobility Program, payments, 5·9, 35·23
Manpower Mobility Regulations, payments, 5·9, 35·9
Marine Program, 20·3
Marine remedial works, contribution, 20·13, 35·64
Marine Transportation Program, 27·3
Mariners' House of Montreal, grant, 27·13
Maritime Forest Ranger School, contribution, 7·8, 35·33
Maritime Forestry Complex Corporation, contribution, 7·8, 35·33
Maritime Freight Rates Act, 27·15, 35·86
Market promotion organization, contribution, 1·11, 35·2
Marketing of agricultural products, grants, 1·11, 35·2
Martin Goodman Trail, contribution, 7·8, 35·34
Massachusetts Institute of Technology, contribution, 26·8, 35·84
Medical Care Program, contributions, 16·12, 35·59
Medical Research Council, 16·3, 16·19
Medical Services Program, 16·3
Members of commissions, 36·2
Memorial University, grants
    Centre for Cold Oceans Resource Engineering (C-Core), contribution, 27·14, 35·85
    fishery research camp, contribution, 10·8
    Marine Sciences Research Laboratory, 10·8, 35·40
    oil and gas resource camp, 6·12, 35·27
Merchant Seamen compensation, payments, 14·7, 35·58
Meteorological research, grants, 7·7, 35·32
Metric Commission, 3·6
Metric conversion, contributions, 3·6, 35·7
Military and united services institutes, grants, 15·6, 35·58

M—*Concluded*

Military studies, Canadian Universities, grant, 15·6, 35·58
Minerals and Earth Sciences Program, 6·3
Miscellaneous payments by province and territory, 34·3
Miscellaneous statements by department, 36
Missions to Seamen, 27·13
Mohawk Chapel Restoration Committee, contribution, 7·8, 35·34
Municipal Grants Act, grants, 20·13, 22·8, 35·74
Municipal Grants Program, 20·3
Municipalities, taxing authorities, grants, 20·13, 35·64
Museums and other organizations in Canada, grants, 2·12, 35·5
Mutual aid, contribution, 15·6, 35·58

N

Names of members of commissions, 36·2
National and Provincial Parks Association of Canada,
    contribution, 7·8, 35·33
    grant, 7·8, 35·33
National arts and culture service organizations, contributions, 2·11, 35·5
National Arts Centre Corporation, 2·3, 2·29
National Capital Commission, 20·3
NATIONAL DEFENCE, 15
    program's objective, 15·3
National Defence Working Capital Advance
    Imprest Accounts, Standing Advances and Authorized Loans, 15·8
National Energy Board, 6·3, 6·20
National Film Board, 2·3, 2·34
National Food Distribution Centre, grant, 16·13, 35·62
NATIONAL HEALTH AND WELFARE, 16
    programs' objectives, 16·3
National Library, 2·3
National manufacturing technology information centre and network, 22·8
National Museums of Canada, 2·3, 2·39
National Parole Board, 25·3
National Research Council of Canada, 22·3
NATIONAL REVENUE, 17
    programs' objectives, 17·3
National Science Foundation, contribution, 6·13, 35·32
National Sport and Recreation Centre Inc, contribution, 16·14, 35·62
National Swedish Board for Energy Source Development, contribution, 7·8, 35·33
National Training Act, payments, 5·9, 35·7, 35·8
National Transportation Week Committee, grant, 27·13, 35·84
National voluntary health organizations, grant, 16·12, 35·58
National voluntary social service organizations, grant, 16·12, 35·59
Native Claims Programs, 12·3
Native conference on mineral development, 6·13, 35·32
Native People
    claims, contributions, 12·13, 35·57
    legal profession, grants, 13·10, 35·57
    legal system, contributions, 13·10, 35·57
    Newfoundland, contributions, 12·11, 35·41
    public review of hydrocarbon transportation proposals, 12·12, 35·55
NATO, contributions, 15·6, 35·58
Natural gas fueling stations, 6·12, 35·28
Natural Gas Laterals Programs, 6·12, 35·27
Natural Gas Transportation Assistance Program, 6·12, 35·27
Natural gas vehicles, 6·12, 35·28
Natural Sciences and Engineering Research Council, 22·3, 22·11
Nature Conservancy of Canada, 7·7, 35·32
Naval Officers Association, grant, 15·6, 35·58
Navy League of Canada, grant, 15·6, 35·58
New Brunswick

N—*Continued*

  - Bicentennial Commission, contribution, 23•11, 35•83
  - City of Saint John, 27•15, 35•86
  - highway strengthening and improvements (SRCPP), contribution, 27•15, 35•86
  - primary highway network, contributions, 27•14, 35•85
  - selected miscellaneous payments, 34
- New Brunswick Power Commission, contributions, 6•12, 35•28
- New Employment Expansion and Development Program, contributions, 1•11, 1•12, 2•11, 2•12, 3•6, 5•9, 5•10, 7•7, 7•8, 10•8, 12•11, 16•12, 16•13, 16•14, 21•11, 25•8, 26•8, 27•14, 27•15, 29•7, 35•2, 35•3, 35•4, 35•5, 35•6, 35•7, 35•27, 35•32, 35•41, 35•46, 35•59, 35•61, 35•62, 35•70, 35•84, 35•85, 35•87, 35•88
- Newfoundland
  - coastal ferry services, grant, 27•14, 35•85
  - for the 400th anniversary of the arrival of Sir Humphrey Gilbert, 23•11, 35•81
  - former employees transferred to Canadian National Railways, allowances, 27•14, 35•85
  - highway strengthening and improvements (SRCPP), contribution, 27•15, 35•86
  - primary highway network, contributions, 27•14, 35•85
  - programs and services to native people, 12•11
  - runways and related facilities, 27•15
  - selected miscellaneous payments, 34
  - Special Awards, grant, 29•7, 35•88
  - Terra Transport *re* renovations, contributions, 27•15, 35•86
- New Technology Employment Program, payments, 5•9
- Newgrade Energy Inc, payment, 6•12, 35•27
- 1971 Undistributed Income on Hand, transfer payments, 9•11, 35•40
- North American Infrared Thermographic Association, contribution, 20•13, 35•64
- North Atlantic Ice Patrol, contribution, 27•13, 35•84
- North Atlantic Treaty Organization
  - Cost of Civil Administration, contribution, 8•15, 35•35
  - Science Programs, contribution, 8•15, 35•35
- North-South Institute, grant, 8•17, 35•37
- Northern Affairs Program, 12•3
- Northern Canada Power Commission, 12•3
- Northern development mineral assistance, grant, 12•12
- Northern native associations, contribution, 12•12, 35•55
- Northern Pipeline Agency, 4•3
- Northern science, award, 12•11
- Northern scientific research training, grant, 12•11, 35•55
- Northwest Territories
  - Accident Prevention Association, grant, 12•12, 35•55
  - assistance relating to natural disasters, 19•8, 35•64
  - Constitutional Alliance of the, 12•12, 35•55
  - domestic power consumers, contribution, 12•12, 35•56
  - employment intensive projects, 12•12, 35•55
  - feasibility of natural gas and propane transmission and distribution, 6•12, 35•27
  - Federal Building Retrofit and Off-Oil Conversion Programs, contribution, 12•12, 35•56
  - hospital care, contribution, 12•12, 35•55
  - in accordance with agreements, 12•13, 35•56
  - medicare, contribution, 12•12, 35•55
  - Mine Safety Association, grant, 12•12, 35•55
  - Norman Wells Pipeline Project, 12•12, 35•56
  - northern roads, contribution, 12•12, 35•56
  - other transfer payments, 12•13, 35•56
  - selected miscellaneous payments, 34
  - special employment initiatives, contribution, 12•12, 35•55
  - to compensate for a reduction in income tax revenue, 12•13, 35•56
  - to provide compensation for overestimation, 12•13, 35•56
  - to provide power rate relief, contributions, 12•12, 35•56
  - to subsidize home heating oil, contributions, 12•12

N—*Concluded*

  - transfer and control of the Frobisher Bay General Hospital, 16•13, 35•62
  - transfer of mining and engineering, 12•13, 35•56
- Notes to statement of accounts receivable, 30•5
- Nova Scotia
  - Parade of Sail 1984 Committee, 23•10, 35•81
  - primary highway network, contributions, 27•14, 35•85
  - selected miscellaneous payments, 34
- Nuclear Energy Agency of the OECD, contribution, 8•15, 35•35
- Nuclear safety, grants, 6•14, 35•32
- Nugatory payments (by department), 33•18

O

- Office international des épizooties, membership, 1•12, 35•3
- Offices of the Information and Privacy Commissioners of Canada, 13•3
- Official language minority groups, 23•10, 23•11, 35•80, 35•83
- Official languages,
  - contributions, 23•10, 35•80
  - grants, 23•10, 35•80
- Official Languages Program, 23•3
- Oil
  - and gas resource camp, 6•12
  - substitution, contributions, 6•12, 35•27, 35•28
- Old age security payments, 16•13, 35•62
- Olympic Winter Games—Calgary, contribution to the XV, 16•14, 35•63
- Onchocerciasis Control Program, grant, 8•17, 35•36
- Ontario
  - City of Port Colborne, 27•15, 35•86
  - Great Lakes Water Quality, contributions, 7•7, 35•32
  - selected miscellaneous payments, 34
  - special recovery capital projects *re* Timmins, Sudbury, and Niagara, contribution, 7•8, 35•33
  - Toronto Island, 27•14
  - Tree Improvement and Forest Biomass Institute, 22•8
- OPCAN, youth exchange projects, contributions, 23•11
- Operation Lifesaver Committee, grant, 27•14, 35•85
- Options North, contribution, 5•9
- Orchestre mondial des jeunesses musicales, grant, 8•15, 35•35
- Organization for Economic Co-operation and Development, contributions, 1•11, 7•7, 8•15, 35•2, 35•32, 35•35
- Organizations and institutions, Canadian non-profit cultural
  - contributions, 2•11, 35•5
  - grants, 2•11, 35•5
- Oromocto Band, 12•13, 35•56
- Outreach, contribution, 5•9

P

- Pan American Health Organization, contribution, 8•15, 35•35
- Pan-American Institute of Geography and History, membership, 6•13, 35•32
- Parks Canada, contributions for co-operating associations, 7•8, 35•33
- Parks Canada Program, 7•3
- PARLIAMENT, 18
  - programs' objectives, 18•3
- Parliamentary and procedural associations, 18•7, 35•63
- Parliamentary secretaries salaries of, 36•53
- Parolee services, contributions, 25•8, 35•84
- Participaction, campaign, contribution, 16•14, 35•63
- Participation in Canadian society, grants, 23•10, 23•11, 35•80, 35•81
- Passport Office Revolving Fund, 8•3, 8•27
- Payments by provinces, selected miscellaneous, 34
- Payments of damage claims, 33•2

P—*Concluded*

- Payments of $5,000 or over for land and buildings (by department), **32**•32
- Payments under Federal-Provincial Fiscal Arrangements and Established Program Financing Act, 1977 (National Health and Welfare), **34**•4
- Payments under the Canada Assistance Plan (National Health and Welfare), **34**•4
- Penitentiary inmates accident compensation, **25**•8, **35**•84
- Penitentiary Service and National Parole Service, payments to survivors, **25**•8, **35**•84
- Pensions Program, **29**•3
- Pensions to retired senators, **18**•7, **35**•63
- Perimeter Airlines (Inland) Limited, subsidies to air carriers, contribution, **27**•13, **35**•85
- Permanent Court of Arbitration, contribution, **8**•16, **35**•35
- Permanent International Association of Navigational Congresses, membership, **27**•13, **35**•84
- Pesticide Residue Compensation Act and Plant Quarantine Act, contributions, **1**•12
- Petro-Canada, **6**•3
- Petro-Canada Exploration Incorporated, **22**•8
- Petro-Canada International Assistance Corporation, **6**•3, **6**•21
- Petroleum compensation, contribution, **6**•12, **35**•27
- Petroleum incentive payments, contribution, **6**•13, **35**•29
- Pioneer Grain Terminal Limited, contributions, **1**•13, **35**•4
- Portable Wage Subsidy, contributions, **5**•9
- POS Pilot Plant Corporation, contribution, **8**•16, **35**•35
- Post-secondary education adjustment, payments, **23**•10, **35**•80
- Prairie Branch Railway Lines, contributions, **27**•15, **35**•86
- Prairie Grain Advance Payments Act, payments, **8**•16, **35**•36
- Prince Edward Island
    - assistance relating to natural disasters, **19**•8, **35**•63
    - conservation and renewable energy, **6**•13, **35**•29
    - construction of a veterinary science teaching facility at Charlottetown, **1**•12, **35**•3
    - federal development strategy, **1**•12
    - primary highway network, contributions, **27**•14, **35**•85
    - selected miscellaneous payments, **34**
- PRIVY COUNCIL, **19**
    - programs' objectives, **19**•3
- Privy Council Office Program, **19**•4
- Producer and industry groups, contributions, **1**•11, **35**•2
- Producer groups, contributions, **1**•11, **35**•2
- Producer organizations, payments to, **1**•11, **35**•2
- Production capabilities of commercial orchards, contribution, **1**•12, **35**•2
- Professional and Special Services (by department and by program within departments), **31**
- Professional and Technical Services Program, **20**•3
- Program for the Employment Disadvantaged, contributions, **5**•9
- Programs—Budgetary, Total cost of *see* related departmental section
- Programs by activity—Budgetary *see* related departmental section
- Programs' objectives *see* related departmental section
- Propane, the use of, contribution, **6**•12, **35**•28
- Prospectors, grants to, **12**•12, **35**•55
- Prospectors' training courses, grants, **12**•12, **35**•55
- Prosthetic services to veterans, grants, **29**•7, **35**•88
- Public Archives, **2**•3
- Public Debt Program, **9**•3
- Public health, contributions, **16**•12, **35**•59
- Public Service Commission, **23**•3, **23**•14
- Public Service Pension Adjustment Act
    - grant, **28**•8, **35**•87
    - payments *re*: earlier superannuation and retirement acts, **28**•8, **35**•87
- Public Service Staff Relations Board, **19**•3
- Public utilities income tax transfer, transfer payments, **9**•11, **35**•40
- PUBLIC WORKS, **20**
    - programs' objectives, **20**•3

Q

- Quality of working life projects, contribution, **14**•7, **35**•58
- Quebec
    - Aviation Limited, contribution, **27**•13, **35**•85
    - Central Railway Company, **27**•15
    - coastal freight and passenger services, grant, **27**•15, **35**•85
    - energy conservation, **6**•13, **35**•29
    - Hydrometric Agreement, contribution, **7**•7, **35**•32
    - James Bay Agreement, contribution, **7**•7, **35**•32
    - James Bay and Northern Quebec Agreement, contribution, **12**•11
    - selected miscellaneous payments, **34**
    - Water Quality and Monitoring Agreement, **7**•7, **35**•33
- Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children, Board of Trustees, **16**•17
- Queen's University
    - Centre for Resource Studies, grant, **6**•13, **35**•31
    - resource policy analysis, contribution, **6**•13, **35**•32

R

- Rabies, contributions to provinces, **1**•12, **35**•3
- Race Track Supervision Revolving Fund, **1**•3, **1**•21
- Railway Act, payments, **27**•15
- Railway and transportation companies, payments to, **27**•15, **35**•86
- Railway Employee's Provident Fund, Intercolonial, Prince Edward Island, contribution, **27**•14, **35**•85
- Railway Relocation and Crossing Act, contributions, **27**•15, **35**•86
- Railways, revenue losses, crop year, contribution, **27**•15, **35**•86
- Reciprocal Taxation Agreement, contributions, **2**•12, **35**•5
- Reciprocal taxation, transfer payments, **9**•11, **35**•40
- Regina Rail Relocation Project, payments, **27**•15, **35**•86
- Regional air carriers, payment, **27**•15, **35**•86
- Regional Canadian Marine Rescue Auxiliary Associations, contributions, **27**•13, **35**•84
- Regional Economic Expansion, **21**•3
- Regional economic expansion, promotion and development, grants, **21**•11
- REGIONAL INDUSTRIAL EXPANSION, **21**
    - programs' objectives, **21**•3
- Reid Collins Nurseries Ltd, contribution, **1**•12, **35**•4
- Remote Community Demonstration Program, contributions, **6**•12, **35**•28
- Repairs, contributions to homeowners to cover eligible costs, **3**•6
- Research
    - agriculture, **1**•11, **35**•2
    - applied, and improvements in technology to Canadian industry, contribution, **22**•8, **35**•74
    - Center in Public Law, grant, **13**•10, **35**•57
    - earth sciences, energy and minerals, grant, **6**•13, **35**•31
    - energy, **6**•12
    - fellowships, emergency planning, grant, **15**•7
    - grants and scholarships, **16**•14, **22**•8, **35**•63, **35**•75
    - language, **23**•11, **35**•80
    - marine and aquatic, grant, **10**•8, **35**•40
    - meteorological, **7**•7, **35**•32
    - on materials for fusion, contribution, **22**•8, **35**•74
    - post-secondary institutions and voluntary organizations, contributions, **23**•10, **35**•80
    - social sciences and humanities, **2**•12, **35**•6
    - specific forestry, projects, grants, **7**•7
    - technical information and field services, contributions, **22**•8, **35**•75
    - traffic accident, counter-measure, contribution, **27**•14, **35**•85
    - water resources, **7**•7, **35**•32
- Research Fellowships—Emergency Planning, grant, **15**•6
- Restrictive Trade Practices Commission, **3**•3
- Returned soldiers insurance actuarial liability adjustment, grant, **29**•7, **35**•88

R—*Concluded*

- Revenue *see* related departmental section
- Rifle Associations, grant, 15·6, 35·58
- Roads and Transportation Association of Canada, contributions, 27·14, 35·85
- Roosevelt Campobello International Park Commission, payment, 8·16, 35·35
- Royal Agricultural Winter Fair, Toronto
  - freight on livestock shipments, contribution, 1·11, 35·2
  - grant, 1·11, 35·2
- Royal Canadian Air Force
  - Association, grant, 15·6, 35·58
  - Benevolent Fund, grant, 15·6, 35·58
  - payments to dependants, 15·6, 35·58
- Royal Canadian Flying Clubs Association, grant, 27·13, 35·85
- Royal Canadian Legion, grant, 29·7, 35·88
- Royal Canadian Mint, 26·3
- Royal Canadian Mounted Police, 25·3
  - members of the, grants, 25·8, 35·84
  - payments to survivors, 25·8, 35·84
  - Pension Continuation Act, grant, 25·8, 35·84
  - pensions to families of members, 25·8, 35·84
  - Veterans Association, grant, 25·8, 35·84
  - Workmen's Compensation, payments in the nature of, to survivors, 25·8
- Royal Canadian Naval Association, grant, 15·6, 35·58
- Royal Canadian Navy Benevolent Fund, grant, 15·6, 35·58

S

- Saint-Jean sur Richelieu CEGEP, contribution, 27·14, 35·85
- Salaries and allowances to Ministers of State (Privy Council), 36·54
- Salaries of parliamentary secretaries to ministers (Parliament), 36·53
- Salon international de l'agriculture et de l'alimentation, Le, grant, 1·11, 35·2
- Saskatchewan
  - development of dependable water supplies, 1·12, 35·3
  - groundwater and drought-proofing investigations, 1·12, 35·3
  - oil and gas exploration, 7·8, 35·33
  - Qu'Appelle Valley, contribution, 7·7, 35·32
  - selected miscellaneous payments, 34
- Scholarships, meteorological, contributions, 7·7, 35·32
- SCIENCE AND TECHNOLOGY, 22
  - programs' objectives, 22·3
- Science and Technology public awareness, contribution, 26·8, 35·84
- Science Council of Canada, 22·3, 22·14
- Scientific and engineering conferences, contribution, 22·8, 35·74, 35·75
- Scientific and Industrial Research Program, 22·3
- Scientific and Technical Information Program, 22·3
- Sea Use Council, grant, 10·8, 35·40
- Seal Harvest, 1983, grants to assist seal pelt fishermen, 10·8, 35·40
- Seamen's Mission Society, 27·13
- Secondary diplomatic properties in Canada, grant, 8·15
- Secrétariat technique permanent, contribution, 8·16, 35·35
- SECRETARY OF STATE, 23
  - programs' objectives, 23·3
- Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs, 34
- Self-supporting Airports and Associated Ground Services Revolving Fund, 27·18
- Senate, The, 18·3
- Senators, grants, 18·7, 35·63
- Senior citizens, retired, contributions, 16·12, 35·60
- Service universitaire canadien outre-mer, contribution, 8·17, 35·37
- Services Program, 26·3
- Sewage Treatment Facilities Construction Program, contributions, 7·7, 35·32
- Shastri Indo-Canadian Institute, contribution, 8·16, 35·35

S—*Concluded*

- Shipbuilding industry, contribution, 21·11, 35·68
- Small Business Investment Grant Act, payments, 21·11, 35·65
- Small Businesses Loans Act, contribution, 21·11, 35·69
- Small Farm Development Program, contribution, 1·12
- SOCIAL DEVELOPMENT, 24
  - program's objective, 24·3
- Social sciences and humanities, grants, 2·13
- Social Sciences and Humanities Research Council, 2·3, 2·43
- Solar Energy Society of Canada, grant, 6·12, 35·27
- Solar heating, contribution, 6·12, 35·28
- SOLICITOR GENERAL, 25
  - programs' objectives, 25·3
- Solicitor General, activities complementary to, payments, 25·8, 35·84
- Special distribution of budgetary expenditures maintained under authority of Treasury Board, 36·15
- Special Employment Initiatives Program, contributions, 1·12, 12·12, 35·3, 35·55
- Special employment initiatives projects, contribution, 27·14, 35·85
- Special Forces (Korea), grant, 29·7, 35·88
- Special housing assistance for veterans, grants, 29·7, 35·88
- Special program, 9·3, 19·4
- Special Program for Development, 8·17, 35·36
- Special Recovery Capital Projects Program, contributions, 2·11, 10·8, 27·14, 35·5, 35·41, 35·85
- Spouse gratuities, grants, 13·10
- Spouse's allowance payments, 16·13, 35·62
- Spouse's pension, grant, 29·7, 35·88
- Staff Development and Training Revolving Fund, 23·3, 23·14
- Standards Council of Canada, 3·3, 3·9
  - grants, 3·6, 35·7
- Standards writing associations, grant, 14·7, 35·57
- Statement of accounts receivable (by department and agency), 30·2
- Statement of indemnities, allowances and travel expenses paid in 1983-84 (Parliament), 36·49
- Statistics Canada, 26·3
- Status of Women—Office of the Co-ordinator, 23·3
- Statutory subsidies, transfer payments, 9·11, 35·40
- Stores Revolving Fund, 27·3, 27·22
- Studies, contribution for payment of, 6·13, 12·13, 35·56
- Sudbury Timmins Algoma Minerals Program, 6·13, 35·32
- Sulphur Development Institute of Canada, contribution, 6·12, 35·27
- Summary of federal-provincial shared-cost programs, 34·8
- Summary of payments under the Family Allowances Act (National Health and Welfare), 34·5
- Summary of payments under the Old Age Security Act (National Health and Welfare), 34·5
- Summer Canada—Student Employment Program, grants and contributions, 1·11, 1·12, 2·11, 2·12, 2·13, 5·9, 6·13, 7·7, 7·8, 10·8, 12·11, 13·10, 14·7, 16·12, 16·13, 16·14, 20·13, 21·11, 25·8, 26·8, 27·13, 27·15, 29·7, 35·2, 35·3, 35·4, 35·5, 35·6, 35·29, 35·32, 35·33, 35·41, 35·46, 35·57, 35·58, 35·59, 35·61, 35·62, 35·64, 35·69, 35·70, 35·83, 35·84, 35·85, 35·87, 35·88
- Summer Exchange Program, contributions, 13·10, 35·57
- Supplementary Retirement Benefits Act, payments, 15·6, 35·58
- SUPPLY AND SERVICES, 26
  - programs' objectives, 26·3
- Supply Program, 26·3
- Supply Revolving Fund, 26·3, 26·14
- Supreme Court of Canada, 13·3
- Surface Transportation Program, 27·3
- Swedish Council for Building Research, 6·13, 35·31

T

- Tariff Board, 9·3
- Tax Court of Canada, 13·3
- Tax Court of Canada Act, 13·10, 35·57

T—*Concluded*

Taxation, **17**•3
Telesat Canada, contribution, **2**•11, **35**•4
Telidon, contribution, **2**•11, **35**•4
Temporary Assignments Program, **28**•3
Territories Accident Prevention Association, grants, **12**•12, **35**•55
Thérèse Casgrain Award, grants, **16**•12, **35**•58
Total cost of programs—Budgetary *see* related departmental section
Tourism
  Program, **21**•3
  research, studies to assist, contributions, **21**•12
Town of Fort Frances, contribution, **10**•8
Toxicology Centre, Guelph and Toronto, contributions, **7**•7, **35**•32
Trade centres in Canada, contributions, **21**•11, **35**•69
Trade-Industrial Program, **21**•3
Transboundary River Fisheries, contributions, **10**•8, **35**•41
TRANSPORT, **27**
  programs' objectives, **27**•3
Transportation
  energy conservation task force, **6**•13, **35**•29
  research, grants, **27**•13, **35**•84
  studies, contributions, **27**•13, **35**•84
Transportation and other Engineering Program, **20**•3
Travel expenses for Canadian representation at international conferences and meetings (External Affairs), **36**•44
Travel expenses of ministers and parliamentary secretaries, **36**•42
TREASURY BOARD, **28**
  programs' objectives, **28**•3
Treatment and related allowances, grant, **29**•7, **35**•88
Trilateral Commission, Canadian Group of the, contribution, **8**•16, **35**•34
TRIUMF, contribution, **22**•8, **35**•75
Tropical Diseases Research Program, grant, **8**•17, **35**•36
Trestler House, restoration, contribution, **7**•8, **35**•34

U

Undistributed income on hand, 1971, transfer payments, **9**•11, **35**•40
Uniform Law Conference
  assist in administrative expenses, grant, **13**•10, **35**•57
  research purposes of the Conference, grant, **13**•10, **35**•57
United Nations
  Association in Canada, **8**•15, **35**•35
  Children's Fund, grant, **8**•17, **35**•36
  Committee on the Elimination of all Forms of Racial Discrimination, contribution, **8**•16, **35**•35
  Convention in Trade of Rare and Endangered Species, contribution, **7**•7, **35**•32
  Development Program, grant, **8**•17, **35**•36
  Disengagement Observer Force in the Middle East, **8**•16, **35**•35
  Educational, Scientific and Cultural Organization, **8**•16, **35**•35
  Fund for Drug Abuse Control, grant, **16**•12, **35**•58
  Fund for Population Activities, grant, **8**•17, **35**•36
  High Commissioner for Refugees, grant and contribution, **8**•16, **8**•17, **35**•35, **35**•37
  Human Rights Committee, Canadian Representative, contribution, **8**•15, **35**•34
  Institute for Training and Research, contribution, **8**•16, **35**•35
  Interim Force in Lebanon, contribution, **8**•16, **35**•35
  Memorial Cemetery in Korea, grant, **29**•7, **35**•88
  Organization, contributions, **8**•16, **35**•35
  Relief and Works Agency, grant, **8**•17, **35**•37
  Trust Fund for South Africa, grant, **8**•15, **35**•35
  Voluntary Fund,
    Decade for Women, **8**•15, **35**•35
    for the Environment, **8**•16, **35**•35
    for the Victims of Torture, **8**•15, **35**•35
University and vocational training, grant, **29**•7, **35**•88
University of British Columbia, grant, **13**•10, **16**•12, **35**•57, **35**•59

U—*Concluded*

University of Guelph
  Conference, **15**•6, **35**•58
  Veterinary College, **1**•12, **35**•3
University of Moncton, contribution to biology students, **10**•8, **35**•40
University of Montreal, grant, **13**•10
University of Ottawa, contribution, **13**•10
University of Saskatchewan, contribution, **25**•8
Urban Transportation Assistance Program, payments, **27**•15, **35**•86
Urea formaldehyde foam insulation homeowners, remedial repairs, contributions, **3**•6, **35**•7
Use of appropriations *see* related departmental section

V

VET[illegible]NS AFFAIRS, **29**
  Programs' objectives, **29**•3
Veterans Affairs Program, **29**•3
Veterans, cost of extended health care not covered, contribution, **29**•7, **35**•88
Veterans insurance actuarial liability adjustment, grant, **29**•7, **35**•88
Veterans, provision of prosthetic services, grants **29**•7, **35**•88
Veterans Rehabilitation Act, repayment, **29**•7
Veterinary Infectious Disease Organization, contribution, **1**•12, **35**•3
Veterinary science teaching, Charlottetown, PEI, **1**•12, **35**•3
Violent crime, victims of, contributions, **13**•10, **35**•57
Vocational rehabilitation of disabled persons, contributions, **16**•12, **35**•60
Vocational rehabilitation research, **16**•12, **35**•60
Voluntary organizations, grants, **5**•9, **35**•26

W

War Service Grants Act, repayments, compensating adjustments, grant, **29**•7, **35**•88
War Veterans Allowance Act, **29**•7
War Veterans Allowance Board Program, **29**•3
Wars, grants, **29**•7, **35**•88
  Children of War Dead (Education Assistance)
  Civilian War Allowances
  Civilians, World War II
  Dual Service (World Wars I and II)
  Gallantry Awards—World War II and Special Force
  North West Field Force
  South African War
  Special Forces (Korea)
  World War I
  World War II
  World War II and Special Forces (Korea)
Waterfowl crop depredation, contribution, **7**•7, **35**•33
Water resources, research, grant, **7**•7, **35**•32
Welfare
  information systems, contributions, **16**•12, **35**•58
  services, contributions, **16**•12, **35**•59
Welland Canal Mission for Sailors, **27**•13
Western grain producers, contribution, **1**•12, **35**•3
Western Grains Research Foundation, contribution, **1**•11, **35**•2
Whitehorse, special employment initiatives, contribution, **12**•12, **35**•56
Wildlife Habitat Canada Corporation, **7**•7, **35**•32
Wood gasification, pressurized oxygen fluidized bed, contribution, **6**•12, **35**•28
World Disarmament Campaign, contribution, **8**•16, **35**•34
World Exhibitions Program, **8**•3
World Food Program, grant, **8**•17, **35**•36
World Health Organization, contributions, **8**•16, **16**•13, **35**•35, **35**•62
World Heritage Fund, Canadian contribution to, **7**•8, **35**•33

W—*Concluded*

World Intellectual Property Organization, contribution, **8**•16, **35**•35
World Meteorological Organization, membership, **7**•7, **35**•32
World Mining Congress, Canadian National Committee, grant, **6**•13, **35**•31
World Petroleum Congress, Canadian Association, contribution, **6**•12, **35**•27
World University Service of Canada—Zimbabwe, contribution, **8**•17, **35**•37
World Wildlife Fund, contribution, **10**•8, **35**•41

Y

Young offenders, services to, payments, **16**•12, **35**•60
Youth allowances recovery, transfer payments, **9**•11, **35**•40
Yukon Territory
    Conservation Society, grant, **12**•12, **35**•55

Y—*Concluded*

    domestic power consumers, contribution, **12**•12, **35**•56
    Federal Building Retrofit and Off-Oil Conversion Program, contribution, **12**•12, **35**•56
    hospital care, contribution, **12**•12, **35**•55
    in accordance with agreements, **12**•12, **12**•13, **35**•56
    medicare, contribution, **12**•12, **35**•55
    other transfer payments, **12**•13, **35**•55, **35**•56
    Pipeline Impact Information Centre, grant, **12**•11
    Prospectors' Association, grant, **12**•12, **35**•55
    rental-purchase housing, contribution, **12**•12, **35**•55
    selected miscellaneous payments, **34**
    to provide compensation for overestimation, **12**•13, **35**•56
    to provide power rate relief, contributions, **12**•12, **35**•56
    to subsidize home heating oil, contributions, **12**•12
    tourism, contribution, **12**•12, **35**•55
    training and employment liaison, contributions, **12**•12, **35**•55

Volume

3

Government of Canada
Gouvernement du Canada

Receiver General for Canada
Hon. Harvie Andre, M.P., P.C.

public accounts of canada

1984

Volume III

Financial Statements of Crown Corporations

Canada

Government of Canada
Gouvernement du Canada

Receiver General for Canada
Hon. Harvie Andre, M.P., P.C.

public accounts of canada

1984

Volume III

Financial Statements of Crown Corporations

Canada

© Minister of Supply and Services Canada 1984

Available in Canada through

Authorized Bookstore Agents
and other bookstores

or by mail from

Canadian Government Publishing Centre
Supply and Services Canada
Ottawa, Canada K1A 0S9

Catalogue No. P 51-1/1984-3E Canada: $7.80
ISBN 0-660-11656-1 Other Countries: $9.35

Price subject to change without notice

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary and analysis of the financial transactions of the Government while **Volume II** presents the financial operations of the Government, segregated by department and associated agencies, as well as additional information and analysis of selected types of payments.

Volume III contains the financial statements of those Crown corporations which are permitted by legislation to keep their own accounts. These are Schedules C and D (agency and proprietary) corporations, as well as the Bank of Canada and The Canadian Wheat Board which, although not designated as Crown corporations, act as agents of Her Majesty. This volume also contains the financial statements of wholly-owned subsidiaries of Crown corporations whenever their accounts are not consolidated with those of the parent corporation. These financial statements are appended to those of the related parent Crown corporation.

Summary Tables

Table 1 summarizes the assets, liabilities and equity sections of agent and non-agent Crown corporations at their respective year ends. Table 2 summarizes the major balance sheet items for both agent and non-agent Crown corporations as at March 31, 1984. Table 3 contains a summary of the financial assistance paid from budgetary appropriations during the current year for both agent and non-agent Crown corporations.

Government of Canada Summary of the Financial Position of Crown Corporations at their Latest Year Ends

Table 1 summarizes the assets, liabilities and equity sections of agent and non-agent Crown corporations at their respective year ends. Their financial statements are included in this volume. As Crown corporations have various year ends, these are also disclosed.

TABLE 1

GOVERNMENT OF CANADA SUMMARY OF THE FINANCIAL POSITION OF CROWN CORPORATIONS AT THEIR LATEST YEAR ENDS

(in thousands of dollars)

	Year end(1)	Assets	Borrowings and other liabilities	Shareholder's equity	Total liabilities and shareholder's equity
Agent Crown corporations(2)					
Atomic Energy of Canada Limited	March 31	1,285,274	1,141,960	143,314	1,285,274
Canada Deposit Insurance Corporation	December 31	1,156,505	1,488,610	-332,105	1,156,505
Canada Development Investment Corporation	December 31(3)	-1,040,564	1,851	-1,042,415	-1,040,564
Canada Harbour Place Corporation	March 31	34,759	6,404	28,355	34,759
Canada Lands Company Limited	March 31(4)				
Canada Lands Company (Mirabel) Limited	March 31(4)	4,795	4,795	(7)	4,795
Canada Lands Company (Le Vieux-Port de Montréal) Limited	March 31(4)	1,810	1,810	(7)	1,810
Canada Lands Company (Vieux-Port de Québec) Inc.	March 31(4)	1,960	1,960	(7)	1,960
Canada Mortgage and Housing Corporation	December 31	10,498,839	10,448,839	50,000	10,498,839
Canada Museums Construction Corporation Inc.	March 31	15,470	2,118	13,352	15,470
Canada Ports Corporation	December 31	445,843	259,907	185,936	445,843
Canada Post Corporation	March 31(5)	2,216,319	599,525	1,616,794	2,216,319
Canadian Arsenals Limited	March 31	88,885	44,970	43,915	88,885
Canadian Broadcasting Corporation	March 31	638,780	258,275	380,505	638,780
Canadian Commercial Corporation	March 31	382,500	350,073	32,427	382,500
Canadian Dairy Commission	July 31	360,490	353,357	7,133	360,490
Canadian Film Development Corporation	March 31	7,924	5,224	2,700	7,924
Canadian Livestock Feed Board	March 31	2,441	2,081	360	2,441
Canadian National (West Indies) Steamships Ltd	December 31	888	338	550	888
Canadian Patents and Development Limited	March 31	1,687	753	934	1,687
Canadian Saltfish Corporation	March 31(6)	18,340	17,898	442	18,340
Canadian Sports Pool Corporation	March 31	11,336	11,336		11,336
Canadian Wheat Board, The	July 31	4,296,821	3,896,037	400,784	4,296,821
Canagrex	March 31	334	145	189	334
Cape Breton Development Corporation	March 31	359,959	53,836	306,123	359,959
Crown Assets Disposal Corporation	March 31	6,752	6,452	300	6,752
Defence Construction (1951) Limited	March 31	1,037	4,279	-3,242	1,037
Export Development Corporation	December 31	6,063,023	5,293,960	769,063	6,063,023
Farm Credit Corporation	March 31	4,901,222	4,770,339	130,883	4,901,222
Federal Business Development Bank	March 31	1,615,873	1,416,115	199,758	1,615,873
Freshwater Fish Marketing Corporation	April 30	23,304	22,242	1,062	23,304
Loto Canada Inc.	March 31	15,383	15,383	(7)	15,383
Montreal Port Corporation	December 31	213,617	262,531	-48,914	213,617
National Battlefields Commission, The	March 31	3,334	282	3,052	3,334
National Capital Commission	March 31	411,570	67,052	344,518	411,570
Northern Canada Power Commission	March 31	270	261	9	270
Northern Transportation Company Limited	December 31	76,031	39,528	36,503	76,031
Petro-Canada	December 31	8,239,025	4,228,465	4,010,560	8,239,025
Royal Canadian Mint	December 31	73,094	72,094	1,000	73,094
St. Lawrence Seaway Authority, The	March 31	668,160	233,563	434,597	668,160
Seaway International Bridge Corporation, Ltd., The	December 31	364	356	8	364
Teleglobe Canada	March 31	519,959	194,296	325,663	519,959
Uranium Canada, Limited	December 31	(7)	(7)	(7)	(7)
Vancouver Port Corporation	December 31	206,337	124,512	81,825	206,337
		43,829,750	*35,703,812*	*8,125,938*	*43,829,750*

TABLE 1

GOVERNMENT OF CANADA SUMMARY OF THE FINANCIAL POSITION OF CROWN CORPORATIONS AT THEIR LATEST YEAR ENDS—*Concluded*
(in thousands of dollars)

	Year end[1]	Assets	Borrowings and other liabilities	Shareholder's equity	Total liabilities and shareholder's equity
Non-agent Crown corporations					
Air Canada	December 31	2,190,567	1,704,464	486,103	2,190,567
Atlantic Pilotage Authority	December 31	1,907	1,948	-41	1,907
Bank of Canada	December 31	20,680,512	20,650,512	30,000	20,680,512
Canadian National Railway System	December 31	6,789,765	3,677,186	3,112,579	6,789,765
Great Lakes Pilotage Authority, Ltd.	December 31	3,938	5,843	-1,905	3,938
Laurentian Pilotage Authority	December 31	5,161	4,902	259	5,161
Pacific Pilotage Authority	December 31	4,484	1,959	2,525	4,484
VIA Rail Canada Inc.	December 31	652,381	120,844	531,537	652,381
		30,328,715	*26,167,658*	*4,161,057*	*30,328,715*
Total		74,158,465	61,871,470	12,286,995	74,158,465

[1] April, July and December year ends relate to 1983 whereas March year ends relate to 1984, with the exception of the Canada Post Corporation where the information relates to March 31, 1983.

[2] The financial statements of Canertech Inc. and The Jacques Cartier and Champlain Bridges Incorporated, respectively wholly-owned subsidiaries of Petro-Canada and The St Lawrence Seaway Authority, have been appended to those of their parent companies.

[3] The accounts of the Canada Development Investment Corporation include investments in Canadair Limited, The de Havilland Aircraft of Canada, Limited and Eldorado Nuclear Limited, which are accounted for on the equity basis. The financial statements of these entities are appended to those of the Canada Development Investment Corporation.

[4] Canada Lands Company Limited: The financial statements of this Corporation are not prepared annually. No transactions have occurred during the year between Canada Lands Company Limited and the Government or any of its subsidiaries since the Government issues budgetary assistance payments directly to these companies. The accounts of the subsidiaries are not consolidated with those of the parent company.

[5] The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. The Corporation's financial information shown is as of March 31, 1983.

[6] Preliminary figures have been provided by management as audited financial statements are not available at the time of printing.

[7] Less than $500.

Government of Canada Financial Interest in Crown Corporations

Table 2 summarizes the major balance sheet items for both agent and non-agent Crown corporations as at March 31, 1984.

In accordance with the accounting policies of the Government, the accounts of Crown corporations are not consolidated with those of the Government and only certain financial transactions between the Government and Crown corporations are recorded in the accounts of Canada. Crown corporations are categorized as being agents or non-agents of the Crown. Agency status is normally expressly stated in the articles of incorporation. Other Government controlled corporations are not included in this table; Table 7.9 in Section 7 of Volume I provides further information on these corporations.

In accordance with Section 45 of the Financial Administration Act, the payment of all money borrowed by agent Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations. Such borrowings are included in the column "Borrowings from other than Government". The amounts which are expected to be repaid by the Government are deducted from this column and are described as the "Allowance for borrowings expected to be repaid by the Government".

Borrowings of non-agent Crown corporations are not obligations of the Government. However, when the Government expressly guarantees such borrowings, they become potential obligations of the Government.

Balances which represent transactions with the Government, and which are recorded in the accounts of Canada include: long-term obligations to the Government, share capital and contributed surplus as well as claims against the Government. Such balances are described in this table as "Recorded financial interest" of the Government.

"Unrecorded financial interest" represents retained earnings of agent and other Crown corporations adjusted for items which had previously been included in their asset and liability accounts. These adjustments arise from timing differences in the recording of transactions between the Crown corporations and the Government. Crown corporations record amounts payable to or receivable from Government on an accrual basis for such items as income taxes. The accounts of Canada do not include such amounts until payment is either received or made. Amounts which represent transactions with the Government and which are not recorded in the accounts of Canada are adjusted and reported under "Unrecorded financial interest". They include: grants receivable, current or deferred income taxes receivable or payable, capitalized or accrued interest payable, sundry accounts payable, long-term capitalized leases payable and prepaid expenses related to Canada. "Unrecorded financial interest" adjustments represent funds which will be eventually received or disbursed by Canada. Also added to "Unrecorded financial interest" is the "Allowance for borrowings expected to be repaid by the Government" as described above.

Other information presented in this table includes "Change in financial interest from previous year" which identifies the increase or decrease since April 1, 1983. Also included in this table is the "Financial assistance under budgetary appropriations" which summarizes the assistance received by these entities during 1983-84. Details of such assistance are included in Table 3.

Also, Section 40 of the Financial Administration Act states that "an annual statement of all borrowing transactions on behalf of Her Majesty shall be included in the Public Accounts". A statement of all borrowing transactions on behalf of Her Majesty is included in Section 13 of Volume I.

Amounts listed in this table reflect information regarding Crown corporations as at March 31, 1984. This financial information is based on financial statements prepared according to generally accepted accounting principles. For corporations with financial year ends other than March 31, unaudited financial information is included.

TABLE 2

GOVERNMENT OF CANADA FINANCIAL INTEREST IN CROWN CORPORATIONS AS AT MARCH 31, 1984

(in thousands of dollars)

		Borrowings and other liabilities			Financial interest						
					Recorded by the Government						
	Assets	Borrowings from other than Government	All other liabilities	Net assets	Obligations to the Government	Share capital and contributed surplus	Claims against the Government	Unrecorded financial interest	Total financial interest	Change in financial interest from previous year	Financial assistance under budgetary appropriations
Agent Crown corporations[1]											
Atomic Energy of Canada Limited	1,284,996	43,804	279,135	962,057	669,059	164,159	278	129,117	962,057	-20,786	336,317
Canada Deposit Insurance Corporation[2]	1,039,566	868,787	648,927	-478,148			152,422	-325,726	-478,148	-662,677	
Canada Development Investment Corporation[3]	1,327,596	1,713,247	168,758	-554,409		395,658		-950,067	-554,409	225,775	
Canada Harbour Place Corporation	34,759		6,404	28,355				28,355	28,355	21,244	20,935
Canada Lands Company (Mirabel) Limited	3,616		969	2,647				2,647	2,647	1,750	8,975
Canada Lands Company (Le Vieux-Port de Montréal) Limited	1,810		1,719	91				91	91	-10	12,258
Canada Lands Company (Vieux-Port de Québec) Inc.	9,562		8,731	831			693	1,524	831	1,803	31,836
Canada Mortgage and Housing Corporation[4]	10,483,565		631,626	9,851,939	10,199,272	25,000		-372,333	9,851,939	-451,762	1,604,163
Canada Museums Construction Corporation Inc.	15,287		2,118	13,169				13,169	13,169	10,593	10,776
Canada Ports Corporation[5]	323,982	20,106	19,997	283,879	152,869		125,281	256,291	283,879	-231,015	19,029
Canada Post Corporation[6]	2,216,319		599,525	1,616,794				1,616,794	1,616,794		483,009
Canadian Arsenals Limited	68,658		18,090	50,568	3,500		18,702	65,770	50,568	25,496	
Canadian Broadcasting Corporation	620,259		219,062	401,197	33,000		18,514	386,711	401,197	10,285	815,347
Canadian Commercial Corporation	372,887		346,989	25,898		10,000	8,000	23,898	25,898	-4,547	17,168
Canadian Dairy Commission	129,425		87,462	41,963	79,334		2	-37,369	41,963	-98,643	5,475
Canadian Film Development Corporation	4,972		1,224	3,748	9,053		2,952	-2,353	3,748	2,619	16,263
Canadian Livestock Feed Board	946		2,081	-1,135			1,495	360	-1,135	-235	16,786
Canadian National (West Indies) Steamships Ltd.[7]	793		14	779	324	1	95	549	779	74	
Canadian Patents and Development Limited	1,408		626	782		296	250	736	782	74	350
Canadian Saltfish Corporation	17,463		3,551	13,912	14,093			-181	13,912	2,013	
Canadian Sports Pool Corporation	2,576		836	1,740			8,760	10,500	1,740	1,740	10,500
Canadian Wheat Board, The	3,837,286	2,821,876	1,019,403	-3,993			3,686	-307	-3,993	-1,292	120,682
Canagrex	294		109	185				185	185	185	700
Cape Breton Development Corporation	358,286		42,467	315,819	11,368		1,628	306,079	315,819	28,562	110,194
Crown Assets Disposal Corporation	3,048		229	2,819				2,819	2,819	-3,531	
Defence Construction (1951) Limited	958		3,541	-2,583			79	-2,504	-2,583	-231	12,885
Export Development Corporation	6,250,292	4,838,692	280,549	1,131,051	317,127	612,000	5,194	207,118	1,131,051	-25,672	
Farm Credit Corporation	4,875,671	305,600	20,446	4,549,625	4,309,854	189,933	25,551	75,389	4,549,625	314,208	10,348
Federal Business Development Bank	1,520,763	920,894	63,107	536,762	420,000	294,000	95,110	-82,128	536,762	-150,727	77,883
Freshwater Fish Marketing Corporation	21,464		9,676	11,788	10,340			1,448	11,788	-6,578	
Loto Canada Inc.	15,383			15,383		(12)		15,383	15,383	1,407	
Montreal Port Corporation	117,760		18,208	99,552	141,666		97,308	55,194	99,552	99,552	
National Battlefields Commission, The	3,335		282	3,053				3,053	3,053	217	2,727
National Capital Commission	411,155		33,997	377,158	31,104		310	346,364	377,158	15,131	86,231
Northern Canada Power Commission	253,688		10,342	243,346	236,371		11,817	18,792	243,346	657	50
Northern Transportation Company Limited	73,479		4,704	68,775	30,277	24,900		13,598	68,775	356	643
Petro-Canada[8]	8,762,272	227,809	3,016,106	5,518,357		2,642,272	94,569	2,970,654[9]	5,518,357	933,634	76,800
Royal Canadian Mint	62,789		8,199	54,590	14,232		1,609	41,967	54,590	-16,448	
St Lawrence Seaway Authority, The[8]	622,025		23,385	598,640		624,950	46,090	19,780	598,640	-2,550	3,000
Seaway International Bridge Corporation, Ltd., The	359	8	268	83				83	83	45	
Teleglobe Canada	476,846	64,435	99,922	312,489	5,875		42,899	349,513	312,489	4,256	
Uranium Canada, Limited	(12)			(12)		(12)			(12)		
Vancouver Port Corporation	164,448		12,219	152,229	81,310		42,365	113,284	152,229	152,229	
	45,792,046	*11,825,258*	*7,715,003*	*26,251,785*	*16,770,028*	*4,983,169*	*805,659*	*5,304,247*	*26,251,785*	*177,201*	*3,911,330*
Allowance for borrowings expected to be repaid by the Government		-1,150,000		1,150,000				1,150,000	1,150,000	1,150,000	
	45,792,046	*10,675,258*	*7,715,003*	*27,401,785*	*16,770,028*	*4,983,169*	*805,659*	*6,454,247*	*27,401,785*	*1,327,201*	*3,911,330*

TABLE 2

GOVERNMENT OF CANADA FINANCIAL INTEREST IN CROWN CORPORATIONS AS AT MARCH 31, 1984—*Concluded*

(in thousands of dollars)

					Financial interest						
					Recorded by the Government						
		Borrowings and other liabilities									
	Assets	Borrowings from other than Government	All other liabilities	Net assets	Obligations to the Government	Share capital and contributed surplus	Claims against the Government	Unrecorded financial interest	Total financial interest	Change in financial interest from previous year	Financial assistance under budgetary appropriations
Non-agent Crown corporations											
Air Canada	2,151,394	875,066	431,310	845,018	245,838	329,009	10,276	280,447	845,018	-25,579	
Atlantic Pilotage Authority	1,584		1,030	554				554	554	15	
Bank of Canada[10]	3,732,308		3,355,512	376,796		5,920	116,100	486,976	376,796	23,296	
Canadian National Railway System[11]	7,052,270	2,357,139	1,230,199	3,464,932	235,679	2,619,778	97,706	707,181	3,464,932	371,065	323,550
Great Lakes Pilotage Authority, Ltd.	1,502		3,522	-2,020				-2,020	-2,020	-266	250
Laurentian Pilotage Authority	3,635		3,098	537				537	537	-165	966
Pacific Pilotage Authority	4,426		1,666	2,760				2,760	2,760	676	
VIA Rail Canada Inc.	666,934		120,474	546,460		9,300	54,149	591,309	546,460	84,722	610,934
	13,614,053	*3,232,205*	*5,146,811*	*5,235,037*	*481,517*	*2,964,007*	*278,231*	*2,067,744*	*5,235,037*	*453,764*	*935,700*
Total	59,406,099	13,907,463	12,861,814	32,636,822	17,251,545	7,947,176	1,083,890	8,521,991	32,636,822	1,780,965	4,847,030

[1] The contingent liabilities reported below are those as at March 31, 1984 (in thousands of dollars).

	March 31, 1984
	$
Canada Development Investment Corporation—conditional repurchase agreements of aircraft sold by The de Havilland Aircraft of Canada, Limited	87,000
Canada Lands Company (Vieux-Port de Québec) Inc.—potential tax claims on purchase of properties	203
Canada Mortgage and Housing Corporation—litigation re: insulation program	49,000
Canada Ports Corporation—miscellaneous litigation	14,000
Canadian Commercial Corporation—contract damages	7,300
Cape Breton Development Corporation—loan guarantees	61,860
Export Development Corporation—loan guarantees	196,614
Federal Business Development Bank—bank loan guarantees	15,913
Loto Canada Inc.—litigation, ticket wholesalers	4,175
Montreal Port Corporation—miscellaneous litigation	5,700
National Capital Commission—miscellaneous litigation	47,223
Royal Canadian Mint—alleged infringement of copyright	12,000
Teleglobe Canada—potential liability re: retirement agreement	1,821
Vancouver Port Corporation—miscellaneous litigation	2,000
Total	504,809

[2] Canada Deposit Insurance Corporation—Unrecorded financial interest consists of premiums credited to the Deposit Insurance Fund plus adjusted accumulated net earnings. The deposits with member institutions insured by the Corporation totalled $162 billion as at April 30, 1984.

[3] Canada Development Investment Corporation: On March 30, 1984, Canadair Limited changed its name to Canadair Financial Corporation Inc. The loans and other general obligations of Canadair Limited have been assumed by Canadair Financial Corporation Inc. The financial statements of Canadair Financial Corporation Inc. are consolidated with those of the Canada Development Investment Corporation and the outstanding loans amounting to $1,062,000,000 are included under the Canada Development Investment Corporation. Also included under the Canada Development Investment Corporation are the borrowings of The de Havilland Aircraft of Canada, Limited, another of its subsidiaries, amounting to $85,687,787. Both of these corporations' borrowings are reported on the Government's Statement of Assets and Liabilities. In addition, the borrowings of Eldorado Nuclear Limited, another subsidiary of the Canada Development Investment Corporation, amounting to $565,473,000 are also included. During the current fiscal year, Canadair Limited and The de Havilland Aircraft of Canada, Limited respectively received amounts of $550,000,000 and $300,000,000 under budgetary appropriations. Further details regarding borrowings are included in the "Statement of all borrowing transactions on behalf of Her Majesty" in Section 13 of Volume I. The separate financial statements of Canadair Limited, The de Havilland Aircraft of Canada, Limited and Eldorado Nuclear Limited, are included in this volume as appendices to the Canada Development Investment Corporation.

[4] Canada Mortgage and Housing Corporation—Unrecorded financial interest includes a net deficit of $497,000,000 in insurance and guarantee funds. The estimated amount of insurance in force as at March 31, 1984 was $34.5 billion.

[5] Canada Ports Corporation: Port of Quebec Corporation was created August 11, 1983. As the Corporation has not begun to function independently, it is still reported as a division of Canada Ports Corporation.

[6] Canada Post Corporation's financial information shown is as of March 31, 1983.

[7] Canadian National (West Indies) Steamships Ltd.—The assets of the Corporation include blocked funds amounting to $791,753 of which $470,400 has been due since 1963 from Cuban interests, and, $321,353 represents interest due from the Bank of America.

[8] The financial interest in Canertech Inc., a subsidiary of Petro-Canada, as well as in The Jacques Cartier and Champlain Bridges Incorporated, a subsidiary of The St Lawrence Seaway Authority, is recorded at cost.

[9] "Unrecorded financial interest" includes an amount of $1,656,854 representing the value of Petro-Canada shares purchased through the Canadian Ownership Account (see Section 8 of Volume I).

[10] Bank of Canada—Recorded share capital includes $920,000 representing a premium paid in respect of the acquisition in 1938 of shares held by the public. Consequently, unrecorded financial interest has been reduced by $920,000. "All other liabilities" include an amount of $672,900,000 representing deposits of the Government of Canada on hand in the Bank of Canada. Also, an amount of $16,901,875,029 representing Government Treasury bills and securities was offset against amounts representing notes in circulation in the calculation of this figure.

[11] Canadian National Railway System—Recorded share capital includes a premium of $19,452,732 representing the excess of previous years' depreciation not charged to Canadian National Railway's retained earnings over the Government's investments in Canadian Government Railways and Canadian National Railways Company. These investments were charged to budgetary expenditure by the Government of Canada and were credited to shareholder's equity by Canadian National Railway. Consequently, after the capital revision of Canadian National Railways, the recorded capital stock of the Corporation is $19,452,732 less than the recorded investment of the Government. Accordingly, unrecorded financial interest is being reduced by this deficiency. "Borrowings from other than Government" include $163,052,000 which is guaranteed by the Government.

[12] Less than $500.

Financial Assistance under Budgetary Appropriations

Table 3 summarizes financial assistance under budgetary appropriations for both agent and non-agent Crown corporations. It should be read in conjunction with Table 2. The purpose for which payments have been made under budgetary appropriations is segregated between: (*a*) amounts to cover operating expenses and (*b*) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 3

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1984

	Financial assistance under budgetary appropriations[1]	Purpose	
		Operations	Capital expenditures
	$	$	$
Agent Crown corporations			
Atomic Energy of Canada Limited	336,316,934	306,306,934	30,010,000
Canada Development Investment Corporation[2]			
Canada Harbour Place Corporation	20,935,000		20,935,000
Canada Lands Company (Mirabel) Limited	8,975,000		8,975,000
Canada Lands Company (Le Vieux-Port de Montréal) Limited	12,257,743		12,257,743
Canada Lands Company (Vieux-Port de Québec) Inc.	31,835,842		31,835,842
Canada Mortgage and Housing Corporation	1,604,163,158	1,604,163,158	
Canada Museums Construction Corporation Inc.	10,776,000		10,776,000
Canada Ports Corporation	19,029,352		19,029,352
Canada Post Corporation	483,009,406	483,009,406	
Canadian Broadcasting Corporation	815,346,529	748,461,529	66,885,000
Canadian Commercial Corporation	17,168,131	17,103,131	65,000
Canadian Dairy Commission	5,475,085	5,475,085	
Canadian Film Development Corporation	16,263,234	16,263,234	
Canadian Livestock Feed Board	16,786,082	16,736,082	50,000
Canadian Patents and Development Limited	350,000	350,000	
Canadian Sports Pool Corporation	10,500,000	10,500,000	
Canadian Wheat Board, The	120,682,098	17,445,395	103,236,703
Canagrex	700,000	700,000	
Cape Breton Development Corporation	110,193,712	94,095,270	16,098,442
Defence Construction (1951) Limited	12,885,000	12,885,000	
Farm Credit Corporation	10,348,229	10,348,229	
Federal Business Development Bank	77,882,391	77,882,391	
National Battlefields Commission, The	2,727,000	2,727,000	
National Capital Commission	86,230,900	52,701,900	33,529,000
Northern Canada Power Commission	50,000	50,000	
Northern Transportation Company Limited	643,435	643,435	
Petro-Canada[3]	76,800,000	76,800,000	
St Lawrence Seaway Authority, The	3,000,000	3,000,000	
	3,911,330,261	*3,557,647,179*	*353,683,082*
Non-agent Crown corporations			
Canadian National Railway System	323,550,092	268,650,092	54,900,000
Great Lakes Pilotage Authority, Ltd.	249,792	249,792	
Laurentian Pilotage Authority	966,084	966,084	
VIA Rail Canada Inc.	610,933,850	456,633,850	154,300,000
	935,699,818	*726,499,818*	*209,200,000*
Total	4,847,030,079	4,284,146,997	562,883,082

[1] Excludes grants and contributions paid to agent and non-agent Crown corporations where they qualify as members of a general class of recipients.

[2] On March 30, 1984, Canadair Limited changed its name to Canadair Financial Corporation Inc. following a financial restructuring. During the fiscal year, Canadair Limited and The de Havilland Aircraft of Canada, Limited respectively received assistance under budgetary appropriations of $550,000,000 and $300,000,000.

[3] The above excludes an amount of $3,498,259 for financial assistance under budgetary appropriations used by Canertech Inc., an unconsolidated subsidiary of Petro-Canada.

TABLE OF CONTENTS

	Reporting through	*Page*
Air Canada	Minister of Transport	1
Atlantic Pilotage Authority	Minister of Transport	5
Atomic Energy of Canada Limited	Minister of Energy, Mines and Resources	8
Bank of Canada	Minister of Finance	12
Canada Deposit Insurance Corporation	Minister of Finance	14
Canada Development Investment Corporation	Minister of State for Social Development	18
Canadair Limited—Appendix 1		
De Havilland Aircraft of Canada, Limited, The—Appendix 2		
Eldorado Nuclear Limited(1)(2)—Appendix 3		
Canada Harbour Place Corporation	Minister of State for Social Development	39
Canada Lands Company Limited	Minister of Public Works	42
Canada Lands Company (Mirabel) Limited(1)	Minister of Public Works	43
Canada Lands Company (Le Vieux-Port de Montréal) Limited(1)	Minister of Public Works	46
Canada Lands Company (Vieux-Port de Québec) Inc.(1)	Minister of Public Works	49
Canada Mortgage and Housing Corporation	Minister of Public Works	52
Canada Museums Construction Corporation Inc.	Minister of Communications	64
Canada Ports Corporation	Minister of Transport	67
Canada Post Corporation	Minister responsible	73
Canadian Arsenals Limited	Minister of Supply and Services	79
Canadian Broadcasting Corporation	Minister of Communications	83
Canadian Commercial Corporation	Secretary of State for External Affairs	88
Canadian Dairy Commission	Minister of Agriculture	91
Canadian Film Development Corporation	Minister of Communications	96
Canadian Livestock Feed Board	Minister of Agriculture	100
Canadian National Railway System	Minister of Transport	103
Canadian National (West Indies) Steamships Ltd.	Minister of Transport	111
Canadian Patents and Development Limited	Minister of Regional Industrial Expansion	113
Canadian Saltfish Corporation	Minister of Fisheries and Oceans	116
Canadian Sports Pool Corporation	Minister of State for Fitness and Amateur Sports	117
Canadian Wheat Board, The	Minister of State responsible	119
Canagrex	Minister of Agriculture	136
Cape Breton Development Corporation	Minister of Regional Industrial Expansion	138
Crown Assets Disposal Corporation	Minister of Supply and Services	144
Defence Construction (1951) Limited	Minister of National Defence	148
Export Development Corporation	Secretary of State for External Affairs	151
Farm Credit Corporation	Minister of Agriculture	157
Federal Business Development Bank	Minister of Regional Industrial Expansion	161
Freshwater Fish Marketing Corporation	Minister of Fisheries and Oceans	165
Great Lakes Pilotage Authority, Ltd.(1)	Minister of Transport	168
Laurentian Pilotage Authority	Minister of Transport	170
Loto Canada Inc.	Minister of National Health and Welfare	173
Montreal Port Corporation	Minister of Transport	176
National Battlefields Commission, The	Minister of Environment	179
National Capital Commission	Minister of Public Works	182
Northern Canada Power Commission	Minister of Indian Affairs and Northern Development	185
Northern Transportation Company Limited	Minister of Transport	188
Pacific Pilotage Authority	Minister of Transport	191
Petro-Canada	Minister of Energy, Mines and Resources	194
Canertech Inc.—Appendix		
Royal Canadian Mint	Minister of Supply and Services	207
St. Lawrence Seaway Authority, The	Minister of Transport	211
Jacques Cartier and Champlain Bridges Incorporated, The—Appendix		
Seaway International Bridge Corporation, Ltd., The(1)	Minister of Transport	220
Teleglobe Canada	Minister of State for Social Development	222
Uranium Canada, Limited	Minister of Energy, Mines and Resources	228
Vancouver Port Corporation	Minister of Transport	230
VIA Rail Canada Inc.	Minister of Transport	233

---

(1) A Crown corporation which is wholly-owned by another Crown corporation.

(2) Includes Eldorado Aviation Limited which is a Crown corporation wholly-owned by Eldorado Nuclear Limited.

AIR CANADA

MANAGEMENT REPORT

The consolidated financial statements contained in this annual report have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of the data in these financial statements are management's responsibility. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements. In support of its responsibility, management maintains a system of internal control to provide reasonable assurance as to the reliability of financial information and the safeguarding of assets. The Corporation has an internal audit department whose functions include reviewing internal controls and their application, on an ongoing basis.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee of the Board, which is composed of directors who are not employees of the Corporation. The Audit Committee meets with management, the internal auditors and the external auditors at least four times each year.

The external auditors, Clarkson Gordon, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board and meet with it on a regular basis.

CLAUDE I. TAYLOR
President & Chief
Executive Officer

DENIS J. GROOM
Senior Vice President
Finance & Planning

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT
AND
TO THE BOARD OF DIRECTORS OF AIR CANADA

We have examined the consolidated balance sheet of Air Canada as at December 31, 1983 and the consolidated statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Corporation and the accompanying financial statements are in agreement with the books of account.

CLARKSON GORDON
Chartered Accountants

Montreal, Quebec
February 16, 1984

CONSOLIDATED BALANCE SHEET DECEMBER 31
(in thousands of dollars)

ASSETS	1983	1982
Current		
Cash and short-term investments	45,995	78,365
Accounts receivable	208,567	233,403
Spare parts, materials and supplies	69,619	82,547
Prepaid expenses	6,302	4,457
Deferred income taxes	37,503	33,264
	367,986	432,036
Property and equipment (Note 3)	1,637,830	1,423,908
Flight equipment under capital leases (Note 4)	120,869	135,007
Investment in other companies (Note 5)	46,745	42,288
Long-term receivables and deferred charges	17,137	7,349
	2,190,567	2,040,588

LIABILITIES	1983	1982
Current		
Accounts payable and accrued liabilities	270,505	316,766
Advance ticket sales	146,140	150,516
Current portion of long-term debt and capital lease obligations	83,857	72,192
	500,502	539,474
Long-term debt (Note 6)	873,512	664,017
Long-term obligations under capital leases (Note 7)	135,126	155,392
Other long-term liabilities	12,769	10,682
Deferred credits		
Deferred income taxes	176,356	179,575
Other	6,199	9,139
	1,704,464	1,558,279
SHAREHOLDER'S EQUITY		
Share capital		
Authorized: $750 million divided into shares of one thousand dollars each		
Issued and fully paid: 329,009 shares	329,009	329,009
Retained earnings	157,094	153,300
	486,103	482,309
	2,190,567	2,040,588

See accompanying notes.

On behalf of the Board:

GENO F. FRANCOLINI
Interim Chairman of the Board

CLAUDE I. TAYLOR
President & Chief Executive Officer

AIR CANADA—*Continued*

CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS YEAR ENDED DECEMBER 31

(in thousands of dollars)

	1983	1982
Operating revenues		
Passenger	1,844,462	1,860,867
Cargo	254,642	264,600
Contract services and other	199,381	180,428
	2,298,485	2,305,895
Operating expenses		
Salaries, wages and benefits	831,269	842,117
Aircraft fuel	538,490	566,376
Sales commissions	151,796	146,885
Maintenance materials, supplies and services	96,535	115,918
Passenger meals and services	114,225	112,220
Depreciation, amortization and obsolescence	144,377	152,656
Other	393,426	395,555
	2,270,118	2,331,727
Operating income (loss)	28,367	(25,832)
Non-operating income (expense)		
Interest on long-term debt and capital lease obligations	(79,779)	(62,858)
Interest income	9,042	20,398
Interest capitalized	9,835	7,791
Gain on disposal of property and equipment	18,523	24,100
Other	14,764	1,142
	(27,615)	(9,427)
Income (loss) before income taxes and extraordinary item	752	(35,259)
Recovery of deferred income taxes (Note 8)	5,338	19,456
Net income (loss) before extraordinary item	6,090	(15,803)
Extraordinary item (Note 2)	(2,296)	(16,843)
Net income (loss)	3,794	(32,646)
Retained earnings at beginning of year	153,300	199,146
Dividend paid		13,200
Retained earnings at end of year	157,094	153,300

See accompanying notes.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED DECEMBER 31

(in thousands of dollars)

	1983	1982
Funds provided from		
Operations		
Income results	106,498	74,878
Increase (decrease) in trade balances	(21,425)	43,074
	85,073	117,952
Long-term borrowings	282,167	241,327
Proceeds on disposal of property and equipment	20,193	31,969
Decrease (increase) in spare parts, materials and supplies	5,564	(9,905)
Total funds provided	392,997	381,343
Funds used for		
Property and equipment including progress payments	343,780	304,493
Repayment of long-term debt	52,251	51,202
Repayment of capital lease obligations	19,910	19,007
Decrease in advance ticket sales	4,376	11,475
Dividend		13,200
Other	5,050	1,515
Total funds used	425,367	400,892
Decrease in cash and short-term investments	32,370	19,549
Cash and short-term investments at beginning of year	78,365	97,914
Cash and short-term investments at end of year	45,995	78,365

See accompanying notes.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Summary of significant accounting policies

(a) Consolidation

The consolidated financial statements include the accounts of Air Canada and its wholly-owned subsidiaries, Touram Inc., and Airline Maintenance Buildings Limited. All inter-company transactions have been eliminated.

(b) Depreciation and amortization

Operating property and equipment, including assets under capital lease are depreciated or amortized to estimated residual values based on the straight-line method over their estimated service lives. Estimated service lives for flight equipment range from 14 to 18 years, except when extended by significant modifications. Estimated service lives for other property and equipment range from 5 to 30 years.

(c) Maintenance

Maintenance and repairs are charged to operating expenses except for significant modification costs which are capitalized.

(d) Spare parts, materials and supplies

Flight equipment spare parts, and other spare parts, materials and supplies are valued at average cost, net of a provision for obsolescence of flight equipment spare parts. This provision is based on the estimated service lives of the related flight equipment.

(e) Airline revenue

Airline passenger and cargo sales are recognized as operating revenues when the transportation is used. The value of unused transportation is included in current liabilities.

(f) Interest capitalized

Interest on funds used to finance the acquisition of new aircraft and construction of major ground facilities is capitalized for periods preceding the dates the assets are put into service.

(g) Translation of foreign currencies

Assets and liabilities denominated in foreign currencies are translated at year-end exchange rates and resulting gains and losses are included in income.

(h) Investment in other companies

The excess of the acquisition cost of investments over the Corporation's proportionate share of the underlying value of net assets acquired is amortized over periods not exceeding 25 years.

2. Extraordinary item

The Corporation has provided for additional costs associated with the major staff reduction program initiated in 1982, because more employees participated in the program. These costs, $2.3 million in 1983 ($16.8 million in 1982) after applicable deferred income tax recoveries of $2.1 million in 1983 ($15.6 million in 1982), have been presented as extraordinary items.

AIR CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

3. Property and equipment

	1983	1982
	$	$
Cost		
Flight equipment	1,995,831	1,787,660
Other property and equipment	580,504	517,692
	2,576,335	2,305,352
Accumulated depreciation and amortization		
Flight equipment	769,673	713,696
Other property and equipment	318,080	285,059
	1,087,753	998,755
	1,488,582	1,306,597
Progress payments	149,248	117,311
Net book value	1,637,830	1,423,908

Flight equipment includes 20 aircraft retired from service with a net book value of $30.3 million. The estimated aggregate market value of these aircraft exceeds their net book value.

4. Flight equipment under capital leases

	1983	1982
	$	$
Flight equipment under capital leases	285,663	284,334
Less: accumulated depreciation	164,794	149,327
Net book value	120,869	135,007

5. Investment in other companies

Investments in companies accounted for on the equity basis include Nordair Ltd. (86.5% owned), GPA Group Limited (formerly Guinness Peat Aviation Ltd.—22.7% owned), Innotech Aviation Limited (30.0% owned), and MATAC Cargo Ltd. (50.0% owned). The Corporation's share of the 1983 earnings of these companies is included in other non-operating income and amounted to $3.6 million (1982—$0.4 million). On August 19, 1983, GPA Group Limited issued common shares to a third party, thereby reducing Air Canada's ownership from 29.3% to 22.7%, resulting in a gain of $2.2 million which is reflected in non-operating income. The Corporation has continued to exclude Nordair Ltd. from consolidation because discussion of Nordair's future ownership is ongoing. Financial statements of Nordair are published separately.

6. Long-term debt

	1983	1982
	$	$
Government of Canada		
7.2% note, payable semi-annually, maturing in 1993	232,987	249,554
8.31% note, payable annually, maturing in 2001	13,193	13,509
	246,180	263,063
Other		
6.0% notes due 1984	9,144	20,630
8.0% notes due 1990/91	61,320	68,523
8.375% note due 1990	45,026	51,327
8.5% note due 1991	55,600	61,726
8.7% notes due 1995/96	279,945	132,309
6.25% bonds due 1992	57,110	61,150
9.0% bonds due 1992	45,670	51,770
5.5% bonds due 1995	57,110	
7.375% bonds due 1993	45,670	
11.62% note due 1991	12,693	
Various notes due 1986 to 1995 with an average interest rate of 10.07%	20,958	5,846
	690,246	453,281
	936,426	716,344
Current portion	62,914	52,327
	873,512	664,017

None of the long-term debt is secured.

Repayment requirements over the next five years amount to $319.9 million; $62.9 million in 1984, $58.4 million in 1985, $63.0 million in 1986, $66.2 million in 1987, and $69.4 million in 1988.

Long-term debt includes $429.1 million payable in U.S. funds, $114.2 million in Swiss francs, $91.3 million in German marks, and $7.6 million in French francs. The long-term debt payable in U.S. funds is covered by long-term forward exchange contracts to the extent of $195 million, plus the related interest.

At December 31, 1983, the Corporation had financing arrangements in place totalling U.S. $256 million, primarily with the Export-Import Bank of the United States, at an average rate of 9%, repayable over periods of up to twelve years.

The Corporation also has revolving and term credit agreements totalling $200 million with two Canadian chartered banks. The revolving and term periods are three and five years respectively. As at December 31, 1983, there were no outstanding drawings against these agreements.

7. Lease obligations

The future minimum lease payments under capital and operating leases are as follows:

	Capital leases—Aircraft	Operating leases—Aircraft & property
	$	$
1984	32,871	25,405
1985	32,277	21,345
1986	31,688	20,119
1987	30,409	18,836
1988	29,820	11,247
Remaining years	52,284	28,148
Total future minimum lease payments	209,349	125,100
Less: amount representing interest	53,280	
Present value of obligations under capital leases	156,069	
Less: current portion of obligations under capital leases	20,943	
Long-term obligations under capital leases	135,126	

Capital leases are recorded at an amount equal to the present value of the lease payments using the interest rate implicit in the lease. The average implicit interest rate of these obligations is 7.6% and their expiry dates are from 1986 to 1991.

8. Income taxes

The Corporation's recovery of deferred income taxes is made up as follows:

	1983	1982
	$	$
Recovery of (provision for) income taxes based on a combined basic Canadian federal and provincial income tax rate	(361)	16,924
Tax recovery from		
Lower effective income tax rate on capital gains	3,753	2,190
Tax exempt earnings of related companies	1,752	205
Miscellaneous	194	137
	5,338	19,456

As at December 31, 1983, the Corporation had available $79.4 million of investment tax credits that can be applied as a reduction to future federal income taxes payable from 1984 to 1990.

AIR CANADA—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Concluded*

9. Commitments

As at December 31, 1983, contracts for the acquisition and modification of aircraft and spare engines, after deducting progress payments, amounted to approximately U.S. $310 million and included six B-767 aircraft for delivery in 1984. Other commitments for property, ground equipment and spare parts, amounted to approximately $65 million Canadian.

10. Pension plans

The cost of funding current service pension benefits is charged to operations as incurred. Unfunded liabilities, as determined by actuarial valuation, are funded by annual payments which are charged to operations over periods recommended by the actuaries and in accordance with regulatory requirements. The total charge for these plans for the year was $51.6 million (1982—$62.7 million).

As at December 31, 1983, the unfunded liability of the Corporation's pension plans amounted to $262 million ($268 million in 1982), based on the latest actuarial valuation undertaken as at December 31, 1981, and is being funded by annual payments over various periods ending 2003.

11. Contingencies

Various lawsuits and claims are pending by and against the Corporation. It is the opinion of management that final determination of these claims will not materially affect the financial position or the results of the Corporation.

12. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties, including the Government of Canada, its agencies and other Crown Corporations. The Corporation derives revenues from related parties for passenger, cargo and contract services. Expenses with related parties include landing fees, terminal assessments, taxes and interest on long-term debt.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

13. Act of incorporation

The Corporation operates under the Air Canada Act, 1977.

ATLANTIC PILOTAGE AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Atlantic Pilotage Authority as at December 31, 1983 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 10, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983

ASSETS	1983 $	1982 $
Current		
Cash	439,476	318,549
Accounts receivable	661,106	538,685
Prepaid expenses	11,979	26,181
	1,112,561	883,415
Fixed, at cost (Note 3)	1,514,583	1,502,638
Less: accumulated depreciation	720,488	645,921
	794,095	856,717
	1,906,656	1,740,132

LIABILITIES	1983 $	1982 $
Current		
Accounts payable and accrued liabilities	267,349	229,934
Due to Canada in respect of parliamentary appropriations (Note 4)	385,000	193,541
Obligation under capital lease agreements (Note 5)	65,917	60,723
Current portion of accrued employee termination benefits	27,416	41,243
	745,682	525,441
Long-term		
Accrued employee termination benefits	681,399	672,999
Obligation under capital lease agreements net of current portion (Note 5)	520,457	586,374
	1,201,856	1,259,373
	1,947,538	1,784,814
CONTRIBUTED CAPITAL AND DEFICIT		
Contributed capital	771,971	771,971
Deficit	(812,853)	(816,653)
	(40,882)	(44,682)
	1,906,656	1,740,132

Approved by the Authority:

A. D. LATTER
Chairman

G. E. SIMMONS
Member

S. M. KEDDY
Secretary

ATLANTIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Income		
Pilotage charges	5,452,895	4,896,383
Interest and other income	27,394	51,552
	5,480,289	4,947,935
Expenses		
Pilots' fees, salaries and benefits	2,713,842	2,793,067
Pilot boats, operating costs	1,699,109	1,622,844
Staff salaries and benefits	305,508	313,908
Transportation and travel	210,728	184,708
Professional and special services	158,819	186,188
Rentals	119,395	104,080
Utilities, materials and supplies	81,387	82,351
Depreciation	78,364	76,946
Interest on capital leases	54,033	59,014
Communications	55,304	54,939
	5,476,489	5,478,045
Net income (loss) for the year	3,800	(530,110)

STATEMENT OF DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Balance, beginning of the year	816,653	743,040
Net income (loss) for the year	3,800	(530,110)
	812,853	1,273,150
Recovered from parliamentary appropriations		456,497
Balance, end of the year	812,853	816,653

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Balance, beginning of the year	771,971	701,009
Parliamentary appropriations to finance		
Additions to fixed assets		10,239
Principal payments on capital leases		60,723
		70,962
Balance, end of the year	771,971	771,971

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Funds provided		
Operations		
Net income for the year	3,800	
Items not requiring an outlay of funds		
Depreciation	78,364	
Loss on disposal of fixed assets	1,218	
	83,382	
Parliamentary appropriations		527,459
Increase in long-term accrued employee termination benefits	8,400	
	91,782	527,459
Funds applied		
Operations		
Loss for the year		530,110
Items not requiring an outlay of funds		
Depreciation		(76,946)
Loss on disposal of fixed assets		(9,969)
		443,195
Decrease in obligation under capital lease agreements	65,917	60,723
Decrease in long-term accrued employee termination benefits		13,302
Additions to fixed assets	16,960	10,239
	82,877	527,459
Increase in working capital	8,905	
Working capital, beginning of the year	357,974	357,974
Working capital, end of the year	366,879	357,974

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1983

1. Nature of activities

The Atlantic Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objects of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act provides that pilotage tariffs shall be fair, reasonable and sufficient, together with any revenue from other sources, to permit the Authority to operate on a self-sustaining financial basis.

2. Significant accounting policies

(a) Parliamentary appropriations

It has been the practice to recover operating deficits and capital expenditures, calculated on a cash basis, from parliamentary appropriations. Appropriations received by the Authority in excess of these amounts are reflected on the balance sheet under current liabilities as "Due to Canada in respect of parliamentary appropriations".

(b) Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Pilot boats	20 years
Pilot boats under capital lease	25 years
Furniture and equipment	10 years

ATLANTIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Concluded*

(c) Contributed capital

Amounts representing the values assigned to assets transferred to the Authority from Canada in 1972, the cost of capital assets and the principal portion of payments made under capital lease agreements and financed from parliamentary appropriations are shown as contributed capital.

(d) Capital leases

The Authority leases three pilot boats from Canada under long-term financing leases. Under the terms of the lease agreements, the Authority assumes the rights and obligations of ownership. As a result, the leases are treated as purchases and the principal portion of lease payments is capitalized and depreciated over the estimated useful lives of the boats. The corresponding liability is reduced by the principal portion of lease payments and the interest portion is expensed in the year to which it relates.

(e) Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining years of service of the pilots.

(f) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Fixed assets

	1983			1982
	Cost	Accumulated Depreciation	Net	Net
	$	$	$	$
Land and buildings	1,450	1,000	450	450
Pilot boats	378,490	246,633	131,857	154,825
Pilot boats under capital lease	964,000	351,040	612,960	651,520
Furniture and equipment	170,643	121,815	48,828	49,922
	1,514,583	720,488	794,095	856,717

4. Due to Canada in respect of parliamentary appropriations

The Authority forecasted that it would be in an operating deficit position for 1983. It requested and received a parliamentary appropriation to cover the expected amount of the operating deficit. With the 1983 operating position being a surplus the full amount of the parliamentary appropriation is refundable.

5. Capital lease agreements

The Authority leases three pilot boats under long-term financing leases. The payments required under the leases are as follows:

	1983	1982
	$	$
9⅝% lease agreement, due April 1991, payable in blended annual payments of $54,785	438,285	493,070
8% lease agreement, due October 1989, payable in blended annual payments of $31,077	186,459	217,536
8% lease agreement, due November 1989, payable in blended annual payments of $31,077	186,459	217,536
Total lease payments	811,203	928,142
Less: amount representing interest	224,829	281,045
Principal amount of capital lease	586,374	647,097
Less: current portion	65,917	60,723
Principal amount of capital lease agreements net of current portion	520,457	586,374

The aggregate payments required on these leases, in each of the next five years is $116,939 per annum.

Upon maturity of the leases, the Authority has the option to purchase each of the boats for $1.

6. Pension plan

Under provisions of the Pilotage Act, pilots may choose to become employees of the Authority and become entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. Total past service pension expense was $23,989 in 1983 ($28,464—1982). The estimated unfunded past service pension contribution with respect to these employees was approximately $176,000 at December 31, 1983 ($230,000 at December 31, 1982) and will be funded over the remaining years of service of the pilots, or the terms of purchase whichever is the lesser.

7. Services provided without charge

The Canadian Coast Guard, through its Vessel Traffic Service Centres in Nova Scotia, New Brunswick and Newfoundland, provides a pilot dispatching service to the Authority without charge.

8. Income tax

Under the provisions of the Income Tax Act, the Authority is not subject to income tax.

9. Comparative figures

Certain of the 1982 figures have been reclassified so as to conform with the presentation adopted in 1983.

ATOMIC ENERGY OF CANADA LIMITED

FINANCIAL REPORTING RESPONSIBILITY

The management of the Company is responsible for integrity, reliability and objectivity in the preparation and presentation of the financial statements. To meet this responsibility, management maintains a system of financial controls, including formal policies and procedures, to ensure that the financial records are reliable and to facilitate the preparation of timely, accurate and comprehensive financial information. The financial statements have been prepared in accordance with generally accepted accounting principles and include estimates based on the experience and judgement of management.

Financial controls are monitored by the Company's internal auditors who report independently to the Chairman of the Board. The transactions, financial control systems and financial statements of the Company are examined by the Auditor General of Canada who reports on his examination to the Minister of Energy, Mines and Resources.

The Board of Directors has appointed an Audit Committee from their members to review the financial management control systems and practices and other matters relating to the financial situation of the Company. Specifically, they review the Annual Report on behalf of the Board and the Auditor General's report on the financial statements and the financial controls of the Company. Periodically during the year, the Audit Committee meets with management and the internal auditors as a group or individually to monitor the internal audit process.

AUDITOR'S REPORT

THE HONOURABLE JEAN CHRÉTIEN, P.C., M.P.
MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the balance sheet of Atomic Energy of Canada Limited as at March 31, 1984 and the statements of income, contributed capital, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Company as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 10, 1984

BALANCE SHEET AS AT MARCH 31, 1984
(in thousands of dollars)

ASSETS	1984	1983	LIABILITIES	1984	1983
Current			Current		
Cash and short-term deposits	120,967	135,664	Accounts payable and accrued liabilities	112,105	79,566
Accounts receivable	160,917	180,775	Loans and current portion of long-term debt	32,301	56,162
Inventories (Note 3)	62,820	69,111	Deferred revenue	74,243	90,385
	344,704	385,550	Provision for contracts in progress	110,204	117,936
Non-current inventory (Note 3)	15,190	23,911		328,853	344,049
Long-term receivables (Note 4)	766,663	741,419	Long-term debt (Note 7)	813,107	825,318
Investment and deferred costs (Note 5)	104,403	99,017	SHAREHOLDER'S EQUITY		
Property, plant and equipment (Note 6)	54,314	98,582			
			Capital stock		
			Authorized—75,000 common shares		
			Issued—54,000 common shares	15,000	15,000
			Contributed capital	63,560	108,289
			Retained earnings	64,754	55,823
				143,314	179,112
	1,285,274	1,348,479		1,285,274	1,348,479

Approved by the Board:

ROBERT DESPRÉS
Director

JAMES DONNELLY
Director

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Commercial operations		
Revenue		
Nuclear supply and services	196,047	218,888
Radiation equipment and isotopes	80,161	84,254
Investment (Note 5)	16,356	38,126
Interest	77,500	67,317
	370,064	408,585
Costs and expenses		
Cost of sales and services	226,269	274,811
Product development	13,252	21,321
Marketing and administration	44,041	31,530
Interest	71,800	55,149
	355,362	382,811
Operating profit	14,702	25,774
Research and development operations		
Expenses	210,840	194,136
Less: revenue	23,584	22,252
parliamentary appropriations	184,446	169,877
Net expenses	2,810	2,007
Prototype reactor operations		
Expenses	49,509	49,965
Less: revenue	34,138	36,186
parliamentary appropriations	12,410	12,654
Net expenses	2,961	1,125
Net income for the year	8,931	22,642

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Balance at beginning of the year	108,289	101,185
Parliamentary appropriations used to discharge loan principal	8,715	7,104
	117,004	108,289
Write-off of Douglas Point prototype reactor (Note 8)	53,444	
Balance at end of the year	63,560	108,289

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Balance at beginning of the year	55,823	33,181
Net income for the year	8,931	22,642
Balance at end of the year	64,754	55,823

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Source of working capital		
From operations	17,766	36,642
Reduction in non-current inventory	8,721	7,527
Reduction in long-term receivables	20,817	28,730
Proceeds from long-term debt	18,644	15,066
Parliamentary appropriations for long-term debt repayment	8,715	7,104
	74,663	95,069
Application of working capital		
Increase in long-term receivables	46,061	
Acquisition of commercial property, plant and equipment	13,343	17,046
Reduction of long-term debt	30,855	25,202
Increase in deferred costs and other	10,054	2,501
	100,313	44,749
Increase (decrease) in working capital	(25,650)	50,320
Working capital (deficiency) at beginning of the year	41,501	(8,819)
Working capital at end of the year	15,851	41,501

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles applied on a consistent basis. The most significant accounting policies are summarized below:

Foreign currency translation

Monetary assets and liabilities in foreign currencies are translated into Canadian dollars at rates in effect at year end. Deferred revenue in foreign currencies on contracts in progress is translated at historical rates on a monthly basis. Gains and losses resulting from foreign currency transactions and the translation of balances are included in income.

Inventories

Radiation equipment and materials are valued at the lower of average cost and net realizable value. Maintenance and general supplies are valued at cost. Heavy water is valued at the lower of average cost, less related parliamentary appropriations, and net realizable value. Heavy water inventory not expected to be sold within the next year is classified as non-current.

Investments and deferred costs

Investments and deferred costs are recorded at cost and charged to the revenue derived therefrom over the expected period of revenue generation.

Property, plant and equipment

Property, plant and equipment of a research and development nature is recorded at cost and expensed in the year of acquisition.

Other property, plant and equipment is recorded at cost and depreciated on a straight-line basis over the estimated useful life of the asset as follows:

Machinery and equipment	— 3 to 20 years
Buildings	— 20 to 50 years

Costs of decommissioning nuclear facilities are expensed when incurred.

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—*Concluded*

Long-term contracts

Revenue and costs on long-term contracts are accounted for by the percentage of completion method, applied on a conservative basis to recognize the absence of certainty on these contracts. Full provision is made for all estimated losses to completion of contracts in progress.

Parliamentary appropriations

The Government of Canada, through parliamentary appropriations, funds certain operations of the Company as outlined in Note 2. The parliamentary appropriations are offset against the applicable expenditures except for the portion used to discharge loan principal which is recognized as an increase in contributed capital.

The Government of Canada also provides, through parliamentary appropriations, loan financing for the acquisition of certain assets.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Company's contributions to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of the Company and are charged to income on a current basis.

Employee termination benefits

Employees are entitled to specific termination benefits as provided for under collective agreements and conditions of employment. The liability for these benefits is based on actuarial estimates and is charged to income as benefits accrue to the employees.

Insurance

The Company assumes substantially all risks pertaining to the assets and operations of research and development, and prototype reactors. Commercial assets and operations are insured to the extent considered appropriate.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1984

1. Accounting policies

The summary of significant accounting policies is an integral part of these financial statements.

2. Parliamentary appropriations

Parliamentary appropriations were used during the year for the following purposes:

	1984	1983
	(in thousands of dollars)	
Research and development operations	184,446	169,877
Prototype reactor operations	12,410	12,654
Heavy water—Production	124,711	118,300
—Loan payments —Principal	8,715	7,104
—Interest	3,585	4,196
—La Prade plant maintenance	2,450	3,061
	336,317	315,192

The Government of Canada, through parliamentary appropriations, provided $4.8 million (1983 — $7.7 million) loan financing for the acquisition of property, plant and equipment.

3. Inventories

	1984	1983
	(in thousands of dollars)	
Current		
Radiation equipment and materials	38,813	36,992
Maintenance and general supplies	3,044	12,908
Heavy water	20,963	19,211
	62,820	69,111
Non-current		
Heavy water	436,150	320,160
Less accumulated parliamentary appropriations	420,960	296,249
	15,190	23,911

The above accumulated parliamentary appropriations are repayable, together with interest thereon, to the extent of future sales revenue. At March 31, 1984, no contracts had been finalized for the sale of heavy water funded by parliamentary appropriations.

4. Long-term receivables

	1984	1983
	(in thousands of dollars)	
Notes receivable		
Due from provincial utilities to finance nuclear facilities at interest rates varying from 7.795% to 9.706%. A note for $160 million matures in 1992. Notes totalling $501 million have a 25 year amortization from April 1983. Refer to Note 7 for related debt	661,476	673,879
Project receivables		
Due from foreign governments and companies at fixed interest rates ranging from 7% to 10.5% and at fluctuating rates with terms of up to 14 years	120,666	76,641
Mortgages receivable and other	5,628	5,715
	787,770	756,235
Current portion	21,107	14,816
	766,663	741,419

5. Investment and deferred costs

	1984	1983
	(in thousands of dollars)	
Investment in Pickering 1 and 2		
The Company, Ontario Hydro and the Province of Ontario are parties to an agreement for the construction and operation of Units 1 and 2 of the Pickering 'A' nuclear generating station, with ownership of these Units being vested in Ontario Hydro. Under the agreement, the Company is entitled to receive payments until the year 2001 based on the net operational advantage of the power generated by Pickering Units 1 and 2 as compared with the coal-fired Lambton Units 1 and 2	84,012	88,858
Deferred costs		
Costs incurred in modifying non-company owned facilities for revenue producing purposes	20,391	10,159
	104,403	99,017

The amount charged to revenue for the year ended March 31, 1984 was $4.8 million (1983 — $4.8 million) for the investment.

In March 1984, Ontario Hydro announced that Pickering Units 1 and 2 would be shut down for replacement of the pressure tubes. As a result, the Company will not be entitled to any further payments until the reactors are operational, currently scheduled for early 1987.

ATOMIC ENERGY OF CANADA LIMITED—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1984—*Concluded*

6. Property, plant and equipment

	1984			1983
	Cost	Government funding and accumulated depreciation	Net	Net
	(in thousands of dollars)			
Commercial operations				
Land	1,232	257	975	975
Buildings	41,772	14,936	26,836	4,395
Machinery and equipment	43,598	20,982	22,616	15,342
Heavy water plants	802,881	802,881		
Construction in progress	13		13	20,297
	889,496	839,056	50,440	41,009
Research and development operations				
Land	9,149	9,149		
Buildings	65,472	61,598	3,874	4,129
Research reactors and equipment	223,987	223,987		
Construction in progress	40,851	40,851		
	339,459	335,585	3,874	4,129
Prototype reactor operations				
Gentilly-1	88,795	88,795		
Douglas Point	81,762	81,762		53,444
	170,557	170,557		53,444
	1,399,512	1,345,198	54,314	98,582

Depreciation of commercial property, plant and equipment for the year ended March 31, 1984 amounted to $4.0 million (1983 — $9.2 million).

Research and development property, plant and equipment expensed in the year ended March 31, 1984 amounted to $21.8 million (1983 — $19.6 million).

7. Long-term debt

	1984	1983
	(in thousands of dollars)	
Loans from Canada		
To finance provincial utility nuclear facilities at interest rates varying from 6.687% to 9.706%. Notes totalling $160 million mature in 1992. Notes totalling $501 million have a 25 year amortization from April 1983. Refer to Note 4 for related receivables	660,796	672,726
To finance leased heavy water and other assets, maturing through 2003, bearing interest rates from 3.5% to 16.125%	105,898	99,953
Loans from third parties		
To finance the purchase of the Port Hawkesbury and Glace Bay heavy water plants at imputed interest rates of 7.375% and 8.875%, maturing in 1985 and 1998	43,804	51,967
Provision for employee termination benefits and other	34,910	24,934
	845,408	849,580
Current portion	32,301	24,262
	813,107	825,318

Loan repayments required over the succeeding years are as follows (millions of dollars): 1986—$33.1; 1987—$25.7; 1988—$100.2; 1989—$29.7; and subsequent to 1989—$597.4.

8. Write-off of Douglas Point prototype reactor

The Douglas Point prototype reactor was built in the early 1960's primarily to provide information and to demonstrate the suitability of the CANDU-PHW system. The station, which is operated by Ontario Hydro for the Company, was also used for experimentation, development and training purposes. The prototype was originally funded by loans from the Government of Canada which were forgiven by parliamentary appropriation in the year ended March 31, 1978 and credited to contributed capital at that time.

The reactor has fulfilled its primary objective as a demonstration prototype under the Company's nuclear research and utilization program and its operation is no longer economically viable. As a result, the reactor will be shut down in May 1984 and accordingly the net book value as at April 1, 1983 of $53.4 million has been written off against the previously established credit.

9. Related party transactions

In addition to the transactions disclosed elsewhere in these financial statements, the Company had the following transactions with the Government of Canada:

	1984	1983
	(in thousands of dollars)	
Repayment of loans and interest	65,280	50,384
Payments to the Public Service Superannuation Plan	15,761	15,747

In the normal course of business, the Company also enters into various transactions with the Government of Canada, its agencies and other Crown corporations.

10. Supplementary information

Incorporation

Pursuant to the authority and powers of the Minister of Energy, Mines and Resources under the Atomic Energy Control Act, the Company was incorporated in 1952 under the provisions of the Canada Corporations Act (and continued in 1977 under the provisions of the Canada Business Corporations Act) to develop the utilization of atomic energy for peaceful purposes.

The Company is a Crown corporation under the Financial Administration Act and is an agent of Her Majesty. The Company is exempt from income taxes.

Operations

The operations of the Company are reported in the Statement of Income as commercial operations, research and development operations, and prototype reactor operations.

Commercial operations consist of nuclear power engineering and design, project management, operating plant support services, heavy water production, manufacturing of medical and industrial radiation equipment and radioisotopes, and investments.

Research and development operations consist of basic and applied nuclear research and development, and contract research and development services.

Prototype reactor operations consist of the Gentilly-1 and Douglas Point prototype nuclear stations.

BANK OF CANADA

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1983 and the statement of revenue and expense for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Bank as at December 31, 1983 and the results of its operations for the year then ended in accordance with the accompanying summary of significant accounting policies, applied on a basis consistent with that of the preceding year.

RAYMOND, CHABOT, MARTIN, PARÉ & ASSOCIÉS
CLARKSON GORDON

Ottawa, Canada
January 13, 1984

STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 1983
(with comparative figures for 1982)
(in thousands of dollars)

ASSETS	1983	1982
Deposits payable in foreign currencies		
U.S.A. dollars	305,045	259,438
Other currencies	4,068	4,427
	309,113	263,865
Advances to members of the Canadian Payments Association	25,000	143,000
Investments—At amortized values (Note 2)		
Treasury bills of Canada	2,762,816	2,426,499
Other securities issued or guaranteed by Canada maturing within three years	4,575,975	4,696,898
Other securities issued or guaranteed by Canada not maturing within three years	9,687,675	8,247,778
Other investments	274,070	1,240,867
	17,300,536	16,612,042
Bank premises		
Land, buildings and equipment, at cost less accumulated depreciation	85,420	82,210
Cheques drawn on other members of the Canadian Payments Association	2,210,625	1,635,404
Accrued interest on investments	431,505	387,644
Collections and payments in process of settlement Government of Canada (net)	312,571	283,778
Other assets	5,742	14,964
	20,680,512	19,422,907

LIABILITIES	1983	1982
Capital paid up	5,000	5,000
Rest fund	25,000	25,000
Notes in circulation	14,163,088	12,718,781
Deposits		
Government of Canada	90,407	81,016
Chartered banks	3,446,392	4,838,438
Other members of the Canadian Payments Association	146,805	
Other deposits	149,459	162,585
	3,833,063	5,082,039
Liabilities payable in foreign currencies		
Government of Canada	82,925	80,608
Other	24	147
	82,949	80,755
Bank of Canada cheques outstanding	2,566,286	1,506,187
Other liabilities	5,126	5,145
	20,680,512	19,422,907

See accompanying notes to the financial statements.

G. K. BOUEY
Governor

A. C. LAMB
Chief Accountant

BANK OF CANADA—*Concluded*

STATEMENT OF REVENUE AND EXPENSE
YEAR ENDED DECEMBER 31, 1983
(with comparative figures for 1982)
(in thousands of dollars)

	1983	1982
Revenue		
Revenue from investments and other sources after deducting interest of $2,493 ($5,129 in 1982) paid on deposits	1,861,559	1,986,072
Expense		
Salaries(1)	47,588	42,858
Contributions to pension and insurance funds(1)	6,033	5,329
Other staff expenses(2)	1,529	1,682
Directors' fees	87	98
Auditors' fees and expenses	319	297
Taxes—Municipal and business	6,535	6,100
Bank note costs	27,086	25,372
Data processing and computer costs	4,687	4,669
Maintenance of premises and equipment—Net(3)	8,790	8,372
Printing of publications	563	591
Other printing and stationery	1,532	1,387
Postage and express	1,607	1,400
Telecommunications	1,574	1,353
Travel and staff transfers	1,524	1,405
Other expenses	1,005	968
	110,459	101,881
Depreciation on buildings and equipment	6,899	5,717
	117,358	107,598
Net revenue paid to Receiver General for Canada	1,744,201	1,878,474

See accompanying notes to the financial statements.

(1) Salaries, including overtime, and related contributions to pension and insurance funds for bank staff other than those engaged in building maintenance. The number of employee years worked by such staff (including temporary, part-time and overtime work) was 2,078 in 1983 compared with 2,015 in 1982.

(2) Includes cafeteria expenses, retirement allowances, educational training costs and medical expenses.

(3) Includes all building maintenance costs (including staff costs) but net of rental income.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31,1983

1. Significant Accounting Policies

The financial statements have been prepared within the framework of the accounting policies summarized below.

(a) Form of Presentation

The form of the statement of assets and liabilities meets the requirements of the Bank of Canada Act.

(b) Revenues and Expenses

Revenues and expenses have been accounted for on the accrual basis.

(c) Investments

In accordance with the requirements of the Bank of Canada Act, these assets have been recorded at their cost adjusted for amortization of purchase discounts and premiums. The amortization as well as gains and losses on disposition have been included in income.

(d) Translation of Foreign Currencies

Assets and liabilities in foreign currencies have been translated to Canadian dollars at the rates of exchange prevailing at the year-end.

(e) Depreciation

Depreciation has been recorded at the following annual rates applied on the declining balance method:

Buildings	5%
Equipment	20%

2. Investments

Included in investments are securities of the Government of Canada totalling $220,587,546.00 (nil in 1982) held under Purchase and Resale Agreements.

CANADA DEPOSIT INSURANCE CORPORATION

AUDITOR'S REPORT

THE HONOURABLE MARC LALONDE, P.C., M.P.
MINISTER OF FINANCE

I have examined the balance sheet of the Canada Deposit Insurance Corporation as at December 31, 1983 and the statements of earnings and accumulated net earnings (deficit) and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

As explained in Note 3, the Corporation is funding the payment of the liabilities and operations of certain member institutions experiencing financial difficulty in order to ensure their orderly wind down. As explained in Note 7, significant uncertainty exists as to the ultimate losses facing the Corporation in respect of these troubled companies. The Corporation is of the opinion, however, that substantial losses will occur and based on the information currently available from the troubled companies has estimated such losses to be approximately $650,000,000. The Corporation has recorded a general provision for loss in that amount. Because of the circumstances surrounding the troubled companies, sufficient information is not available to allow me to determine whether the general provision for loss is adequate. Accordingly, I am not able to determine whether any adjustments might be necessary to the general provision for loss, the accumulated net deficit and the deposit insurance fund.

In view of the possible material effect on the financial statements of the matters discussed in the preceding paragraph, I am unable to express an opinion as to whether these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, pursuant to Section 77(1) of the Financial Administration Act, I wish to bring to the attention of Parliament, the possibility that when the circumstances described in Note 7 have been resolved, Parliament may be required to make amendments to the Canada Deposit Insurance Corporation Act to permit increased premium rates from member institutions or to otherwise change the funding provisions of the Act.

Also, pursuant to Section 77(1) of the Financial Administration Act, I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 4, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983
(in thousands of dollars)

ASSETS	1983	1982
Cash and treasury bills	145,424	132,613
Premiums and other accounts receivable	10,643	1,285
Accrued interest	4,185	3,414
Loans to member institutions (Notes 3 and 7)	942,483	50,000
Investments (Note 4)	30,175	66,751
Claims in respect of insured deposits (Note 5)	23,514	1,351
Furniture, equipment and leasehold improvements	81	34
	1,156,505	255,448

LIABILITIES AND GENERAL PROVISION FOR LOSS	1983	1982
Accounts payable	726	501
Income taxes payable	1,145	20
Loans from member institutions (Note 3)	805,266	
Loans from the Consolidated Revenue Fund (Note 6)	30,000	
Deferred income taxes	1,473	1,798
	838,610	2,319
General provision for loss (Note 7)	650,000	
	1,488,610	2,319
DEPOSIT INSURANCE FUND		
Premiums		
Balance at beginning of the year	181,893	167,318
Premiums for the year	51,098	14,575
Balance at end of the year	232,991	181,893
Accumulated net earnings (deficit) (Note 1)	(565,096)	71,236
Deposit insurance fund	(332,105)	253,129
	1,156,505	255,448

Approved by the Board:

ROBERT DE COSTER
Chairman

W. A. KENNETT
Director

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

STATEMENT OF EARNINGS AND ACCUMULATED NET EARNINGS (DEFICIT) FOR THE YEAR ENDED DECEMBER 31, 1983

(in thousands of dollars)

	1983	1982
Interest income		
Loans	62,188	4,125
Treasury bills	10,723	14,105
Canada bonds	3,961	5,698
Mortgages	1,255	1,715
Other	401	260
	78,528	25,903
Expenses		
Interest on borrowings	50,828	82
Inspection and other fees	1,683	514
General, administrative and other	807	190
Salaries and employee benefits	262	195
	53,580	981
Earnings before income taxes	24,948	24,922
Income taxes		
Current	12,045	12,620
Deferred	(325)	(583)
	11,720	12,037
Net earnings for the year	13,228	12,885
Accumulated net earnings at beginning of the year	71,236	58,351
General provision for loss (Note 7)	(650,000)	
Recovery of claim—Commonwealth Trust Company (Note 5)	440	
Accumulated net earnings (deficit) at end of the year	(565,096)	71,236

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1983

(in thousands of dollars)

	1983	1982
Source of funds		
Operations		
Net earnings for the year	13,228	12,885
Items not affecting funds		
Deferred income taxes	(325)	(583)
Net amortization of premiums and discounts	(333)	(136)
Depreciation and amortization	31	14
	12,601	12,180
Loans from member institutions	805,266	
Loans from the Consolidated Revenue Fund	140,000	
Repayment of loans by member institutions	50,000	
Decrease in investments —Canada bonds	32,350	30,000
—Other bonds and debentures	162	
Recoveries of claims in respect of insured deposits	1,060	16,981
Increase in accounts payable	225	10
Increase in income taxes payable	1,125	
Premiums for the year	51,098	14,575
Realization of mortgages acquired from former member institutions	4,397	471
Decrease in premiums and other accounts receivable		3,640
Decrease in accrued interest		3,572
Repayment of loans by Quebec Deposit Insurance Board		30,000
	1,098,284	111,429
Application of funds		
Loans to member institutions	942,483	50,000
Repayment of loans from the Consolidated Revenue Fund	110,000	
Increase in premiums and other accounts receivable	9,358	
Increase in accrued interest	771	
Purchase of furniture, equipment and leasehold improvements	78	6
Payment of claims in respect of insured deposits	22,783	
Mortgages acquired from former member institutions		7,534
Decrease in income taxes payable		3,991
	1,085,473	61,531
Increase in cash and treasury bills	12,811	49,898
Cash and treasury bills at beginning of the year	132,613	82,715
Cash and treasury bills at end of the year	145,424	132,613

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

1. Authority and objective

The Corporation was established in 1967 by the Canada Deposit Insurance Corporation Act (the Act) (R.S.C. 1970, c. C-3 as amended) and is a proprietary Crown corporation named in Schedule D to the Financial Administration Act.

The Corporation's principal objective is to provide insurance on deposits with federal member institutions (banks, trust and loan companies) and with provincial member institutions (trust and loan companies) up to $60,000 per depositor per institution.

By statute, the Corporation is assured adequate financial resources at all times. In the exercise of its mandate it is funded by its member institutions by way of premiums assessed and collected each year. When need for temporary financing arises it has access to the Consolidated Revenue Fund, the Minister of Finance being empowered by law to make interest-bearing loans to the Corporation up to an aggregate of $1.5 billion with the approval of the Governor in Council (Note 6).

It follows therefore that, even though its financial statements may show a deficit at a given point in time, such as is the case on December 31, 1983, the ability of the Corporation to meet its obligations is not at risk nor is the Government of Canada exposed to losses resulting from the operations of the Corporation. It must at the same time be recognized that Parliament may be requested at some stage to amend the Act to permit an increase in the assessments against the member institutions.

2. Accounting policies

(a) Basis of accounting

The Corporation follows the accrual basis of accounting.

(b) Provisions for losses

Provisions for losses on loans and guarantees to member institutions and on claims in respect of insured deposits are recorded in the year in which the eventual losses can be estimated. Such provisions and those no longer required are charged or credited to accumulated net earnings.

(c) Investments

Bonds, debentures and mortgages are recorded at cost. The cost of bonds and debentures is adjusted for the amortization of premiums and discounts.

(d) Claims in respect of insured deposits

The Corporation's claims in respect of insured deposits represent the total payments made by the Corporation for insured deposits less recoveries and provisions for losses.

(e) Furniture, equipment and leasehold improvements

Furniture, equipment and leasehold improvements are recorded at cost less accumulated depreciation and amortization. Depreciation on furniture and equipment is calculated at an annual rate of 20% using the declining balance method. Leasehold improvements are amortized on a straight-line basis over the remaining terms of the leases up to a maximum of five years.

(f) Income taxes

Income taxes are accounted for on the tax allocation basis, which relates the provision for income taxes to the reported accounting income for the year. Timing differences between the income reported for accounting and for tax purposes are recorded as deferred income taxes and arise from the exclusion of qualifiable accrued interest from income for tax purposes and from claiming an investment reserve for tax purposes.

(g) Premiums

Premiums are assessed against member institutions based on insurable deposits held by those institutions on April 30 of each year. Premiums and premium rebates, representing refunds of premiums previously paid, are credited or charged directly to the Deposit Insurance Fund in accordance with the Act.

3. Loans to member institutions

During the year, certain member institutions experienced financial difficulties and were placed under the control of regulatory authorities. Subsequently, and in accordance with section 11(a) of the CDIC Act, the Corporation entered into agency agreements with other member institutions (agents) to ensure that the respective operations of these troubled companies would be wound down in an orderly fashion during the five year term of these agreements. The Corporation is funding the payment of the liabilities and operations of these companies directly by way of loans or the respective agents are providing loans on the Corporation's behalf.

As at December 31, 1983, loans made directly or by agents on behalf of the Corporation were as follows:

Member Institutions	Direct	By Agents	Total
	(in thousands of dollars)		
Greymac Mortgage Corporation	55,000	37,000	92,000
Greymac Trust Company	40,435	97,600	138,035
Fidelity Trust Company	38,332	146,314	184,646
Crown Trust Company		300,000	300,000
Seaway Trust Company		140,200	140,200
Seaway Mortgage Corporation		39,700	39,700
District Trust Company		44,452	44,452
	133,767	805,266	939,033
Amic Mortgage Investment Corporation (Note 5)	3,450		3,450
	137,217	805,266	942,483

The Corporation has registered a floating charge on all the assets of these companies to secure the loans. During the terms of the agreements, the agents are paying all liabilities on maturity and are disposing of the assets in a manner to optimize recovery. The assets of these companies consist primarily of mortgages and real estate. The ultimate realization of these assets is dependent on the state of the economy, interest rate levels and the real estate market in general.

Although losses are anticipated on these loans, no specific provision was made for bad debts, a general provision for loss is being provided as explained in Note 7.

4. Investments

	1983	1982
	(in thousands of dollars)	
Canada bonds, maturing in		
1983		32,287
1984	19,998	19,974
(Market value 1983—$20,000 1982—$52,424)	19,998	52,261
Acquired from former member institutions		
Canada bonds and other bonds and debentures	1,003	1,164
(Market value 1983—$772 1982—$861)		
Mortgages	9,174	13,326
	10,177	14,490
	30,175	66,751

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Concluded*

The investments acquired from former member institutions were either as a result of subrogation to the Corporation of the rights and interests of depositors to whom the Corporation made payments in respect of insured deposits, or in settlement of secured loans owed by a member institution to the Corporation.

5. Claims in respect of insured deposits

	1983	1982
	(in thousands of dollars)	
Astra Trust Company, placed in liquidation in 1980		
Payments to date	21,625	21,613
Recoveries to date	17,694	17,062
	3,931	4,551
Less: provision for loss	3,200	3,200
	731	1,351
Commonwealth Trust Company, placed in liquidation in 1970		
Payments to date	5,433	5,433
Recoveries to date	5,433	4,993
		440
Less: provision for loss		440
Amic Mortgage Investment Corporation, placed in liquidation in 1983		
Payments and claims due to date	22,783	
Recoveries to date		
	22,783	
Less: provision for loss		
	22,783	
	23,514	1,351

During the year, Amic Mortgage Investment Corporation was placed in liquidation and the Corporation paid claims in respect of insured deposits totalling $22,694,000. A further amount of $89,000 was set up in accounts payable to cover outstanding deposits due to claimants. The recoveries of these claims by the Corporation are anticipated to be significant but such cannot yet be reasonably estimated and accordingly, a specific provision for loss has not been recorded.

The Corporation recovered the total of $440,000 from the liquidators of Commonwealth Trust Company, thereby extinguishing any provision for loss previously recorded.

Subsequent to the year end, the Corporation recovered a further $387,977 in respect of the Astra Trust Company claim.

Certain claims were filed in 1980 against the Corporation with respect to non-member institutions which are alleged to be related to the operations of Astra Trust Company. The Corporation is still of the opinion that it is not liable in this connection.

6. Loans from the Consolidated Revenue Fund

Pursuant to section 37 of the Act, the Corporation, with the authority of the Governor in Council, can borrow funds from the Consolidated Revenue Fund (CRF) of the Government of Canada, up to a maximum of $1.5 billion. During 1983, the Corporation borrowed up to $140 million to help it finance direct liquidity loans to troubled member institutions. These loans were repaid to the extent of $110 million including interest, and a balance of $30 million remains outstanding at December 31, 1983. Loans from the CRF bear interest at varying rates equal to the rates approved by the Minister of Finance for loans to Crown corporations and are repayable on March 30, 1984. As at December 31, 1983, accrued interest of $231,164 on these loans was included in accounts payable.

7. General provision for loss

Information available indicates that the recent failure of eight trust and mortgage loan companies will ultimately result in very heavy losses to the Corporation, the full extent of which will only be known after completion of the wind down process and cannot be reasonably estimated at this time.

The Corporation has however made an estimate of the current consolidated deficits of the companies concerned on the strength of financial statements and data supplied by the respective agents responsible for the wind down and inclusive of all known elements and, on that basis, has recorded a general provision for loss of $650 million in its financial statements for the current year.

The Corporation recognizes that its ultimate financial exposure may be different from the provision by reason of the losses that will be incurred in the wind down process of the companies, of changes in the value of the assets on eventual disposition and of a number of contingencies arising from actual or potential negotiations and judicial actions.

8. Insured deposits

Deposits insured by the Corporation, on the basis of returns received from member institutions as at April 30, 1983 and 1982, are as follows:

	1983	1982
	(in billions of dollars)	
Federal institutions	142	109
Provincial institutions	12	9
	154	118

CANADA DEVELOPMENT INVESTMENT CORPORATION

AUDITORS' REPORT

TO THE DIRECTORS
CANADA DEVELOPMENT INVESTMENT CORPORATION

We are not the auditors of Canada Development Investment Corporation. However, we have made an examination of the balance sheet of the corporation as at December 31, 1983 and the statements of income (loss) and retained earnings (deficit), contributed surplus and changes in financial position for the nine month period ended December 31, 1983 similar in scope to the examination that we would have carried out in accordance with generally accepted auditing standards had we been appointed auditors of the corporation. Accordingly, our examination included such tests and other procedures as we considered necessary in the circumstances.

Based on our examination, we report that, although we have not been appointed auditors of the corporation, in our opinion, these financial statements present fairly the financial position of the corporation as at December 31, 1983 and the results of its operations and the changes in its financial position for the nine month period ended December 31, 1983 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

We further report that, in our opinion, proper books of account have been kept by the corporation, the financial statements are in agreement therewith, and the transactions that have come under our notice have been within the powers of the corporation.

PEAT, MARWICK, MITCHELL & CO.
Chartered Accountants

Toronto, Canada
March 30, 1984

BALANCE SHEET DECEMBER 31, 1983
(with comparative figures as at March 31, 1983)
(in thousands of dollars)

ASSETS	December 31, 1983	March 31, 1983
Current assets		
Cash and short-term investments	8,435	390
Due from related parties	73	
Other	7	47
	8,515	437
Investments (Note 4)	(1,049,409)	(778,682)
Property and equipment, at cost	365	18
Less: accumulated depreciation	35	1
	330	17
	(1,040,564)	(778,228)

LIABILITIES AND SHAREHOLDER'S EQUITY (DEFICIT)	December 31, 1983	March 31, 1983
Current liabilities		
Payable to the Government of Canada (Note 5)	500	500
Accounts payable and accrued liabilities	1,144	492
Payable to related parties	207	
Deferred revenue		104
	1,851	1,096
SHAREHOLDER'S EQUITY (DEFICIT)		
Capital stock (Note 7)		
Authorized—Unlimited number of common shares		
Issued and fully paid—101 common shares	1	1
Contributed surplus	1,222,007	922,007
Retained earnings (deficit) (Note 10)	(2,264,423)	(1,701,332)
	(1,042,415)	(779,324)
	(1,040,564)	(778,228)

Commitments and contingencies (Notes 4 and 9)

See accompanying notes to financial statements.

On behalf of the Board:

J. BELL
Director

D. McQ. SHAVER
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

STATEMENT OF INCOME (LOSS) AND RETAINED EARNINGS (DEFICIT) FOR THE NINE MONTH PERIOD ENDED DECEMBER 31, 1983

(with comparative figures for the period ended March 31, 1983) (Note 2)
(in thousands of dollars)

	Period ended December 31, 1983 (Note 2)					
Equity in	Operating Income (Loss)	Financial Expense	Unusual Expense Items	Tax Expense	Total Equity in Net Income (Loss)	Period ended March 31, 1983
Canadair	(83,797)	155,294	95,042	78	(334,211)	(1,414,922)
de Havilland	(39,434)	29,551	167,347	142	(236,474)	(265,159)
Eldorado	39,315	20,938		8,419	9,958	3,592
Total	(83,916)	205,783	262,389	8,639	(560,727)	
Total for the period ended March 31, 1983	(144,457)	278,233	1,250,800	2,999		(1,676,489)
Other income (expense)—Net (Note 6)					(2,364)	(642)
Net income (loss)					(563,091)	(1,677,131)
Retained earnings (deficit) beginning of period (as restated—Note 10)					(1,701,332)	(24,201)
Retained earnings (deficit) end of period					(2,264,423)	(1,701,332)

See accompanying notes to financial statements.

STATEMENT OF CONTRIBUTED SURPLUS FOR THE NINE MONTH PERIOD ENDED DECEMBER 31, 1983

(with comparative figures for the period ended March 31, 1983) (Note 2)
(in thousands of dollars)

	Period ended December 31, 1983	Period ended March 31, 1983
Balance, beginning of period	922,007	
Contributed by Government on transfer of subsidiaries and investments (Note 7)		522,007
Contributed in cash by the Government of Canada to subsidiaries		
Canadair Limited	240,000	200,000
The de Havilland Aircraft of Canada, Limited	60,000	200,000
Balance, end of period	1,222,007	922,007

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE NINE MONTH PERIOD ENDED DECEMBER 31, 1983

(with comparative figures for the period ended March 31, 1983) (Note 2)
(in thousands of dollars)

	Period ended December 31, 1983	Period ended March 31, 1983
Sources of Funds		
Corporate loss	(2,364)	(642)
Add items not affecting cash—Depreciation	34	1
	(2,330)	(641)
Loan from Government of Canada		500
Distribution of funds from Eldorado Nuclear Limited	10,000	
Increase in accounts payable	652	492
Increase in amount payable to related parties	207	
Increase (decrease) in deferred revenue	(104)	104
Decrease (increase) in other assets	40	(47)
	8,465	408
Uses of Funds		
Increase in amount due from related parties	73	
Additions to property and equipment	347	18
	420	18
Increase in cash and short-term investments	8,045	390
Cash and short-term investments, beginning of period	390	
Cash and short-term investments, end of period	8,435	390

See accompanying notes to financial statements.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

1. The Corporation

Canada Development Investment Corporation ("the corporation") was incorporated on May 26, 1982 under the provisions of the Canada Business Corporations Act and is wholly-owned by Her Majesty in right of Canada. By Cabinet Orders-in-Council of the Government of Canada the corporation was made subject to the Financial Administration Act and the Government Companies Operation Act in consequence of which it is an agent of Her Majesty.

2. Basis of Presentation

These financial statements have been prepared in accordance with generally accepted accounting principles as applicable to a going concern. These financial statements show that the corporation and its subsidiaries have a substantial shareholder's deficit and that there were substantial losses in the period. This raises questions about the corporation's ability to continue as a going concern. The corporation received a cash distribution from its subsidiary Eldorado Nuclear Limited in the period. However, the future of the corporation's two other subsidiaries, Canadair Limited ("Canadair") and The de Havilland Aircraft of Canada, Limited, ("de Havilland"), will depend upon their ability to obtain adequate financing (see Note 4).

The corporation's financial statements reflect the change in its fiscal year end from March 31 to December 31. This change was made so that the corporation's fiscal year end and those of its subsidiaries coincide. The corporation's income statement combines corporate operating costs for the nine months ended December 31, 1983 with the corporation's share of earnings and losses for its investments, Canadair, de Havilland and Eldorado Nuclear Limited ("Eldorado") for the year ended December 31, 1983.

The comparative figures combine corporate operating costs for the period from May 26, 1982, the date of incorporation, to March 31, 1983 with the corporation's share of the income and loss respectively of Eldorado and Canadair for the year ended December 31, 1982 and with the corporation's share of the loss of de Havilland for the seven month period ending December 31, 1982.

3. Significant Accounting Policies

A summary of the significant accounting policies is:

(a) Investments in Non-consolidated Subsidiaries:

Investments in subsidiaries are accounted for on the equity basis. A consolidation of the corporation's financial statements and its subsidiaries has not been prepared as the corporation believes that the equity method provides a more informative presentation to the shareholder, in light of the diversity of the businesses carried out by the corporation's subsidiaries and the constraints imposed on the interchangeability of resources between the subsidiaries. The consolidated financial statements of each subsidiary are attached.

(b) Portfolio Investments

The corporation's portfolio investments are accounted for on the cost basis, unless there has been a measurable impairment in value which is other than temporary, in which case the investment is written down to recognize the loss.

(c) Property and Equipment

Property and equipment are recorded at cost less accumulated depreciation. Depreciation and amortization are provided using the straight-line method over the estimated useful lives of the assets.

4. Investments

Effective November 23, 1982, the Government of Canada's shareholdings in Canadair, de Havilland, Eldorado and Massey-Ferguson Limited ("Massey-Ferguson") were transferred to the corporation, to hold on behalf of Her Majesty in right of Canada, in consideration for 100 common shares of the corporation.

This transaction did not change the ultimate beneficial ownership of these interests by the Government of Canada and merely represented the transfer of responsibility for these investments to the corporation. Accordingly, this transaction was accounted for at the cost to the Government of Canada of the original investments together with subsequent capital contributions and the Government's equity in undistributed earnings or losses since acquisition by the Government.

The corporation's financial statements have been prepared as if the corporation had held these investments from the date of their acquisition by the Government.

The resulting value of the investments is as follows:

		Equity in Income (Losses) Since Acquisition by the Government				
	Original Cost and Capital Contributions	Beginning Balance	Period ended March 31, 1983	Period ended December 31, 1983	Capital Transactions Current Period	Investments
			(in thousands of dollars)			
(a) Non-consolidated subsidiaries						
Canadair	246,619	7,516	(1,414,922)	(334,211)	240,000	(1,254,998)
de Havilland	240,793	22,299	(265,159)	(236,474)	60,000	(178,541)
Eldorado (restated)	308,247	(54,016)	3,592	9,958	(10,000)	257,781
	795,659	(24,201)	(1,676,489)	(560,727)	290,000	(1,175,758)
(b) Portfolio investment						
Series D						
Preferred Shares of Massey-Ferguson	126,349					126,349
	922,008					(1,049,409)

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Continued*

The Government of Canada has guaranteed certain financial arrangements of Canadair and de Havilland with financial institutions. The Government has placed a maximum limit of $1,350 million as to Canadair, and $450 million as to de Havilland on these guarantees.

Forecast cash requirements indicate that, without additional financing arrangements, the total debt for which the subsidiaries expect to need Government guarantees will exceed the authorized limits of $1,350 million and $450 million in 1984. Additional capital subscriptions or an increase in the guarantee limit, or both, and indirect government support will be necessary to ensure that they will continue as a going concern, the basis on which their financial statements have been prepared.

(Reference should be made to Note 2 to the financial statements of Canadair and de Havilland for a discussion of these matters.)

In order to address the needs of Canadair and de Havilland for additional funding, on March 29, 1984 the Government of Canada provided $310 million for Canadair and $240 million for de Havilland.

On May 4, 1983, the preferred share capital of Eldorado was reduced by $10 million and that amount was distributed in cash to the corporation and was added to working capital.

The corporation believes that there is a possibility that the cost of its investment in Massey-Ferguson, as reflected in these financial statements, exceeds the value of that investment; however, the specific value of this investment is not reasonably estimable at this time.

5. Payable to Government of Canada

A non-interest bearing loan of $500,000 was made in the period ended March 31, 1983 to the corporation by the Minister of Finance out of the Consolidated Revenue Fund of the Government of Canada for working capital. The loan was repaid on January 10, 1984.

6. Other income (expense)—Net

Other expenses are shown net of income aggregating $2,237,000 as follows:

	December 31, 1983	March 31, 1983
	(in thousands of dollars)	
Service fees from subsidiaries	1,687	562
Interest earned on short-term investments	550	2
	2,237	564

7. Share capital and contributed surplus

Pursuant to the Canada Business Corporations Act, the directors have allocated $1,001 to the stated share capital of the corporation as follows:

(a) Incorporation

One common share of the corporation was issued upon incorporation of the corporation for cash consideration of $1.

(b) Transfer of investments

One hundred common shares of the corporation were issued to the Government of Canada upon the transfer to the corporation of the Government's holdings in the shares of the non-consolidated subsidiaries and the portfolio investment. The directors of the corporation allocated $1,000 in stated capital to these one hundred common shares issued. Contributed surplus in the amount of $922,007,000 at March 31, 1983 is the allocation of the difference between (i) the cost of the investments transferred from the Government of Canada in the amount of $522,008,000 plus capital contributions from the Government to the subsidiaries of $400,000,000 in December, 1982, and (ii) the $1,000 allocated to stated capital.

8. Directors and Officers Remuneration

	Directors' Fees	Salaries and Benefits	Bonuses	Other	Total
	(in thousands of dollars)				
Remuneration of Directors					
Number of Directors: 19					
Incurred by the corporation	105(1)				105
Remuneration of Officers					
Number of Officers: 7					
Incurred by the corporation		575	82(2)	30(3)	687
Total	105	575	82	30	792

Note 1 Directors fees have been accrued for the period from incorporation to December 31, 1983 in the amount of $146. These fees have not been paid pending approval by the Treasury Board.

Note 2 The amount of bonuses payable to the above persons was accrued on an estimated basis and will be paid in 1984.

Note 3 The estimated cost to the Corporation in 1983 of the benefits proposed to be paid under a Registered Retirement Plan was $30.

9. Lease commitments

Lease commitments under operating leases for office premises with terms of more than one year total $2,294,000. The aggregate annual minimum lease payments under these arrangements are as follows:

	(in thousands of dollars)
1984	866
1985	850
1986	449
1987	129
	2,294

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Concluded*

10. Change in Accounting Policies

Eldorado has retroactively changed its method of accounting for depreciation and foreign exchange. Eldorado considers that the new method of accounting for depreciation more appropriately depreciates processing assets. The change in the method of accounting for foreign exchange leaves Eldorado in conformance with section 1650 of the CICA Handbook. The changes have been applied retroactively and as a result the deficit of the corporation has been adjusted as follows:

	December 31, 1983	March 31, 1983
	(in thousands of dollars)	
Retained earnings (deficit) at beginning of period		
—As previously reported	(1,702,692)	(25,969)
—As restated for change in accounting for		
—Depreciation	2,931	2,153
—Foreign exchange	(1,571)	(385)
As restated	(1,701,332)	(24,201)

11. Comparative Figures

Certain March 31, 1983 comparative figures have been reclassified to conform with the financial statement presentation for December 31, 1983.

12. Subsequent Event

The Government of Canada has announced that companies acquired by it pursuant to the Atlantic Fisheries Restructuring Act would ultimately be transferred to Canada Development Investment Corporation.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1

CANADAIR LIMITED

AUDITORS' REPORT

TO THE SHAREHOLDER OF
CANADAIR LIMITED

We have examined the consolidated balance sheet of Canadair Limited as at December 31, 1983 and the consolidated statements of income (loss) and retained earnings (deficit) and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We have been asked by the company to give an audit opinion in the form required by section 77 of the Financial Administration Act. Accordingly, we further report that in our opinion proper books of account have been kept by the company, the financial statements are in agreement therewith, and the transactions that have come under our notice have been within the powers of the company.

THORNE RIDDELL
Chartered Accountants

Montreal, Canada
February 10, 1984

CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31, 1983
(in thousands of dollars)

ASSETS	1983	1982
Current Assets		
Cash	5,115	5,497
Accounts receivable	35,248	43,045
Contracts and programs in process and inventories less advances and progress billings (Notes 3 and 4)	149,838	127,651
Prepaid expenses	2,358	5,040
	192,559	181,233
Property, Plant and Equipment (Note 5)	120,931	118,353
Less: accumulated depreciation	66,011	60,174
	54,920	58,179
Other Assets		
Term receivable, net of current portion	5,138	5,129
Deferred charges, net (Note 6)	24,111	22,483
	29,249	27,612
	276,728	267,024

LIABILITIES	1983	1982
Current Liabilities		
Bank loans (Note 7)	20,440	10,575
Accounts payable	86,105	79,063
Accrued liabilities	257,269	273,886
Customer deposits	1,386	2,620
Principal due within one year on long term debt	38,874	86,062
	404,074	452,206
Long Term Debt (Note 8)	1,127,652	975,605
SHAREHOLDER'S EQUITY (DEFICIT)		
Capital Stock (Note 9)		
251,700 Preferred shares, Class B	25,170	25,170
3,102,206 Common shares, Class A	17,244	17,244
	42,414	42,414
Contributed Surplus (Note 2)	440,000	200,000
Excess of Appraised Value of Land Over Cost (Note 5)	10,760	10,760
Deficit	(1,748,172)	(1,413,961)
	(1,254,998)	(1,160,787)
	276,728	267,024

Contingencies (Notes 2, 16 and 19)

Approved on behalf of the Board:

GUY J. DESMARAIS
Director

GILBERT S. BENNETT
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

CANADAIR LIMITED—*Continued*

CONSOLIDATED STATEMENT OF INCOME (LOSS) AND RETAINED EARNINGS (DEFICIT) YEAR ENDED DECEMBER 31, 1983

(in thousands of dollars)

	1983	1982
Sales	387,136	429,379
Cost of sales	364,612	500,971
Gross Margin	22,524	(71,592)
Operating expenses (Note 3)	106,321	73,500
Loss from Operations	(83,797)	(145,092)
Interest and other financing expenses (Note 12)	155,294	215,477
Loss Before Unusual Items and Income Taxes	(239,091)	(360,569)
Unusual items relating to Challenger Program (Note 3)	95,042	1,054,327
Loss Before Income Taxes	(334,133)	(1,414,896)
Income taxes (Note 11)	78	26
Loss For The Year	(334,211)	(1,414,922)
Retained Earnings (Deficit) at Beginning of Year	(1,413,961)	961
Deficit at End of Year	(1,748,172)	(1,413,961)

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED DECEMBER 31, 1983

(in thousands of dollars)

	1983	1982
Source of Funds		
From Operations		
Net Income (Loss)	(334,211)	(1,414,922)
Adjustments for non-cash items		
Depreciation	5,837	6,126
Amortization of deferred charges	13,639	11,981
Unusual items relating to Challenger Program	95,042	1,054,326
Total from Operations	(219,693)	(342,489)
Long term debt, net of discount and expenses of $0.3 million (1982—$22 million)	547,008	620,087
Contributed surplus	240,000	200,000
Decrease in accounts receivable	7,797	22,471
Decrease (Increase) in prepaid expenses	2,682	(1,718)
Total sources, net	577,794	498,351
Uses of Funds		
Additions to equipment	2,578	8,532
Reduction of long term debt	395,268	255,086
Increase in term receivable	9	5,129
Additions to deferred charges	14,960	26,463
Increase (Decrease) in contracts and programs in process and inventories, net	72,249	(25,742)
Decrease (Increase) in accounts payable and accrued liabilities, net	54,555	(59,830)
Decrease in customer deposits	1,234	10,566
Decrease (Increase) in current portion of long term debt	47,188	(35,850)
Total uses	588,041	184,354
Increase in Current Bank Loans, Net of Cash	10,247	313,997

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1983

1. **Summary of Significant Accounting Policies**

(a) **Basis of Presentation and Consolidation**

The financial statements have been prepared in accordance with generally accepted accounting principles applicable to a company as a going concern. The company's ability to continue as a going concern will depend upon obtaining additional financing (see Note 2).

The consolidated balance sheet and consolidated statements of income (loss) and retained earnings (deficit) and changes in financial position include the assets and liabilities, results of operations and changes in financial position of the wholly-owned subsidiaries, Canadair Services Limited, Canadair Inc. and Challenger Aviation Service GmbH.

(b) **Accounting for Long Term Contracts and Programs**

In accordance with industry practice, work in process under long term government contracts and commercial contracts and programs is classified as a current asset on the balance sheet even though a portion is not expected to be realized within one year.

Government contracts in process are stated at costs incurred (including general and administrative expenses), plus estimated earnings on such costs, less advances and progress billings. Sales and earnings are recognized primarily using the percentage-of-completion method, whereby sales are recorded as costs are incurred or as units are delivered and include that proportion of estimated earnings at contract completion that costs incurred to date bear to estimated costs at contract completion.

Commercial contracts and programs in process, including aircraft programs, are accounted for primarily under the program method of accounting and are stated at actual production costs incurred (including factory overhead and in certain circumstances engineering, support, general and administrative expenses) less advances and progress billings. The allocation of costs to cost of sales for delivered units is based upon the estimated gross profit margin of the units expected to be produced conservatively estimated. Sales and earnings are recognized as units are delivered.

Under long term contracts and programs, the company does not recognize earnings until such time as sufficient production has been accomplished and there is minimum risk in estimating total contract earnings. At such time, earnings are recorded based on the work completed to date. Estimated losses are recorded in full as soon as they are identified. Earnings and losses recorded in the current year may include the cumulative effect of adjustments to prior years' estimates.

Estimated earnings or losses on contracts and programs are determined from projected revenues and manufacturing costs taking into account factors such as expected sales, price levels, production costs and other variables which are beyond the company's control. Because these factors can not be measured with precision, the estimates are subject to periodic revisions. If future assessments indicate that any unamortized costs are not recoverable, the excess will be charged to earnings immediately.

Development costs which qualify for deferral are inventoried and amortized over the number of units to be produced. When the recovery of amounts deferred to future periods becomes uncertain, such costs are written off as a charge to earnings in the year.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

CANADAIR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1983—*Continued*

Title to work performed under certain contracts in process and to related inventories is vested in the customer in accordance with contract provisions.

Contract and program costs relating to claims by the company arising out of contractual disputes are included in contracts and programs in process when management is of the opinion that the amount of such costs does not exceed the net realizable value of the claims. Losses on claims are recorded in full as soon as they are identified.

(c) Foreign Currency Translation

Foreign currency assets and liabilities, including those of foreign subsidiaries Canadair Inc. and Challenger Aviation Service GmbH, are translated into Canadian dollars in accordance with the temporal method. Under that method, monetary assets and liabilities are translated at the year-end rate; non-monetary assets and liabilities are translated at rates in effect on the dates of the transactions.

Exchange variances resulting from the translation of term bank loans and other long term debt are deferred and amortized over the life of the debt.

(d) Forward Exchange Contracts

Forward exchange contracts entered into by the company are intended to hedge foreign currency transactions; the effect of a change in exchange rates is

(i) included in the determination of net income for the year in which the change occurs, if the life of the contract expires in the current or following fiscal year; or

(ii) amortized over the life of the contract, if the life of the contract extends beyond the end of the following fiscal year.

The discount or premium on such contracts is amortized over the life of the contracts.

(e) Inventories

Inventories of commercial products, materials and spare parts are stated at the lower of average cost or net realizable value.

(f) Property, Plant and Equipment

Buildings, machinery and equipment are stated at cost. Land is stated at the 1974 appraised value net of disposals.

Depreciation is provided principally on a declining balance basis. The depreciation rates for buildings vary from 4% to 10% and for machinery and equipment from 20% to 30%. The depreciation of certain machinery is based on usage over the estimated life of the machinery.

The excess of appraised value of land over cost is reduced proportionately when land is sold.

(g) Unamortized Discount and Expenses on Long Term Debt

Discount and expenses on long term debt are amortized on a straight-line basis over the life of the debt and included in interest and other financing expenses.

(h) Pension Costs

Current service costs under company pension plans are charged to costs incurred as they accrue and are funded as necessary following the most recent actuarial review of the plans. Past service costs are charged to costs incurred over varying periods, as they are funded.

2. Government Guarantees and Financing Requirements

The Government of Canada has the authority to guarantee certain financial arrangements of the company with financial institutions to a maximum of $1,350 million. The company's forecast cash requirements indicate that, without additional financing arrangements, the total debt for which the company expects to need Government guarantees will exceed the authorized limit of $1,350 million in the second quarter of 1984. On December 30, 1982, and June 30, 1983, the Government of Canada contributed $200 million and $240 million respectively to the company's equity account. Additional capital subscriptions or an increase in the guarantee limit, or both, will be necessary to provide the company with the working capital required to ensure that the company will continue as a going concern, the basis on which these financial statements have been prepared. The Government of Canada has confirmed its intention to increase the equity of the company by an amount of $310 million, through approval of additional funding authority included in supplementary estimates to be introduced in the Parliament of Canada before March 31, 1984.

3. Challenger Program

The Challenger 600 program commenced in late 1976 with first flight in November 1978 and type certification in November 1980. Modifications developed through the certification process were incorporated in the aircraft in production during 1981. As a result of continual review and monitoring of production throughout 1982, management determined that the program development process for the Challenger 600 was completed by December 31, 1981 and that commercial production commenced in 1982. Type certification of the Challenger 601 was received in March 1983, and commercial production was determined to have commenced in January 1983. At December 31, 1983, 78 aircraft had been delivered under the Challenger 600 program, and 15 aircraft under the Challenger 601 program.

Prior to 1982, costs such as engineering, development, marketing, product support and general and administrative expenses and financing costs had been included as part of programs in process inventory because management of the company believed at the time that all such inventoried costs would be recovered in the future. Concurrent with the commencement of commercial production on each program, the company ceased charging these costs to programs in process inventory and such costs incurred have been included in operating expenses in the relevant year.

Management determined as at December 31, 1982, that there was no longer reasonable assurance that the inventoried costs discussed in the preceding paragraph would be recovered from future sales and, accordingly, those costs incurred prior to 1982 were written off in 1982 as Unusual items. Unusual items written off in 1982 in the amount of $1,054.3 million also included estimated excess early production cost, development costs for the Challenger 601, provisions for claims, surplus and obsolete materials and other related estimated losses, aggregating $361.2 million. In 1983, $95 million was written off as Unusual items to reduce inventories to estimated net realizable values and to provide for other costs associated with the Challenger Program.

The company is currently producing Challengers at the rate of approximately 1.5 aircraft per month, which rate is believed by management to be consistent with the market prospects for the Challenger. The company is continuing to acquire material, parts and supplies to maintain production at the current rate.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

CANADAIR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1983—*Continued*

4. Contracts and Programs in Process and Inventories

	1983	1982
	(in thousands of dollars)	
Challenger Program		
Finished goods, including aircraft, less advances of $15.9 million (1982—$19.1 million)	69,584	66,915
Work in process, materials, parts and supplies less advances of $56.9 million (1982—$147.6 million)	33,372	13,419
	102,956	80,334
Other Commercial Programs, Contracts and Products		
Finished goods including aircraft	19,729	16,479
Work in process, materials, parts and supplies less advances and progress billings of $39.2 million (1982—$33.3 million)	19,445	29,089
	39,174	45,568
Government Contracts		
Work in process	7,708	1,749
	149,838	127,651

5. Property, Plant and Equipment

	1983			1982
	Assets	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Buildings, at cost	43,909	18,870	25,039	26,604
Machinery and equipment, at cost	64,954	47,141	17,813	19,507
	108,863	66,011	42,852	46,111
Land, at 1974 appraised value, net of disposals	12,068		12,068	12,068
	120,931	66,011	54,920	58,179

6. Deferred Charges

	1983	1982
	(in thousands of dollars)	
Unamortized expenses and unamortized foreign exchange variance on long term debt	21,610	18,280
Unamortized foreign exchange variance, net of unamortized premium on forward exchange contracts	2,501	4,203
	24,111	22,483

7. Bank Loans

Bank loans (including long term bank loans—Note 8) are secured by a general assignment of accounts receivable and, to a maximum of $400 million, by trust deeds providing a first fixed charge over land, buildings, machinery and equipment and a floating charge over all other assets of the company.

8. Long Term Debt

	1983	1982
	(in thousands of dollars)	
Loans covered by Government of Canada guarantee or other Government support		
Notes due June 15, 1983 with interest at 8½% (U.S. $70 million)		86,058
Term loan due October 4, 1984 with interest at 9¾% (U.S. $30 million)	37,332	36,882
Term bank loan due January 14, 1985 with interest at one year LIBOR plus ⅞% renewed annually and annual payments of principal of U.S. $1.25 million (U.S. $22.5 million) (Note 7)		27,662
Term loan due August 22, 1985 with interest at 9¾% (U.S. $10 million)	12,444	12,294
Term bank loan due May 7, 1986 with interest at LIBOR plus ½% (U.S. $187.5 million) (Note 7)	233,325	230,513
Term loan due December 1, 1986 with interest at LIBOR plus ⅜% (U.S. $75 million)	93,330	92,205
Term notes due March 15, 1987 with interest at 15½%, callable after March 15, 1985 at 101% of principal amount; 100½% after March 15, 1986 (U.S. $150 million)	186,660	184,410
Notes due June 1, 1987 with interest at 16⅜% (U.S. $50 million)	62,220	61,470
Term bank loan due November 11, 1988 with interest at LIBOR plus ⅜% or U.S. prime rate, revolving to November 11, 1986, with payments equal to 25% of the outstanding balance commencing from May 11, 1987 and continuing semi-annually until maturity (U.S. $60 million) (Note 7)	74,664	61,470
Syndicated term loan due March 6, 1989, with interest at LIBOR plus ⅜% or U.S. prime rate to March 12, 1985 and LIBOR plus ½% or U.S. prime rate plus ⅛% thereafter, revolving to March 6, 1987, with payments equal to 25% of the outstanding balance commencing from September 6, 1987 and continuing semi-annually until maturity (U.S. $50 million)	62,220	122,940
Notes due November 15, 1989 with interest at 12½%, callable at a maximum of 105% of principal amount (U.S. $175 million)	217,770	215,145
Term loans due March 22, 1992 with interest at prime rate less ¼%, revolving until March 22, 1987, with payments equal to 5% of the outstanding balance commencing from March 22, 1988 and continuing semi-annually with the balance repayable at maturity	42,444	20,000
Term loan due March 22, 1992 with interest at prime rate less ¼%, with payments equal to $5 million commencing from March 22, 1988 and continuing semi-annually with the balance repayable at maturity	100,000	
Discounted note due April 26, 1992 with interest at 8½% (U.S. $30 million)	37,332	36,882
Less unamortized discount on issuance of long term debt	(10,455)	(11,741)

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

CANADAIR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1983—*Continued*

Loans not covered by Government guarantee or other Government Support		
Mortgage loan due January 1, 1994 with interest at 7⅛% to January 1, 1989 and 7¼% thereafter with semi-annual payments commencing January 1, 1987 (U.S. $6 million)	7,466	7,376
Defence Industry Productivity Programs funding	2,063	1,863
Other	7,711	6,238
Total long term debt	1,166,526	1,191,667
Less funds held on deposit at December 31, 1982 obtained from contributed surplus, used for reduction of long term debt prior to January 26, 1983		(130,000)
	1,166,526	1,061,667
Less principal included in current liabilities	(38,874)	(86,062)
	1,127,652	975,605

Estimated repayments on long term debt in the years 1984 to 1988, inclusive, are as follows:

	(in thousands of dollars)
1984	38,874
1985	14,684
1986	328,628
1987	343,970
1988	139,819

9. Capital Stock

The company's authorized capital consists of an unlimited number of Class A common shares and Class B redeemable preferred shares with a non-cumulative dividend entitlement of 4¼% of their paid-up value. The Class B shares are convertible into Class A shares at the rate of three Class A shares for one Class B share.

10. Lease Commitments

Future lease commitments under operating leases with terms of more than one year are as follows:

	(in thousands of dollars)
1984	13,645
1985	5,286
1986	1,739
1987	658
1988	595
Subsequent years to 2024	14,740
	36,663

Certain of the foregoing lease commitments have been provided for in accrued liabilities as at December 31, 1983.

11. Income Taxes

As at December 31, 1983, the company has a tax loss carried forward of $1,391 million, $1,121 million of which is available to offset taxable income for taxation years through 1987. The balance of $270 million, representing the company's 1983 tax loss, is available for carry forward through 1990.

In addition, the company has unclaimed capital costs of depreciable assets for tax purposes of $147 million in excess of book value and additional expenses unclaimed for tax purposes of $282 million available for use in future years in determining taxable income.

The potential future benefit of the foregoing items is not recorded in the accounts.

12. Interest and Other Financing Expenses

Interest and other financing expenses consist of the following:

	1983	1982
	(in thousands of dollars)	
Interest on long term debt (including amortization of discount on issuance of long term debt)	133,797	147,673
Interest on other debt	6,554	44,303
Foreign exchange	14,943	23,501
	155,294	215,477

13. Pension Plans

The company's pension plans cover most employees. Pension costs incurred in the current year, including the funding of liabilities resulting from the most recent plan amendments and actuarial reviews, did not exceed the accumulated surpluses of the plans, and consequently no contribution was required by the company (1982—$1.5 million).

14. Sales by Class of Business

Substantially all of the company's operations are in the aerospace industry. Sales are distributed as follows:

	1983	1982
	(in thousands of dollars)	
Aircraft	370,091	409,778
Surveillance systems	12,595	15,301
Other	4,450	4,300
	387,136	429,379

The company had export sales in 1983 of $342.8 million (1982—$371.4 million).

15. Related Party Transactions

The company is a wholly-owned subsidiary of Canada Development Investment Corporation, a Crown corporation, and is dependent on the Government of Canada for its financing requirements (Note 2).

Sales to the Government (including entities controlled by the Government) amounted to $18.3 million in 1983 (1982—$42.1 million). Amounts due from and owing to the Government at December 31, 1983 are $2.5 million and $26.2 million, respectively (1982—$7.1 million and $24.5 million, respectively). Related party sales during the year were made on the same terms and conditions as similar sales to unrelated parties. A management fee of $1.2 million was paid to Canada Development Investment Corporation in 1983.

16. Government Assistance

In 1983, the company received from the Government of Canada $6.2 million (1982—$38.6 million) under established Government programs to finance production programs and equipment acquisitions. Of the assistance received in 1982, $33.6 million is repayable by way of a royalty on each unit delivered and paid for under a specific production program. All other assistance is repayable as to 50% by scheduled installments and as to the balance from any profits realized on the related production contracts. Amounts payable from 1983 production have been provided for in the 1983 accounts.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Concluded*

CANADAIR LIMITED—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1983—*Concluded*

17. Sales Agents' Remuneration

During the year, remuneration and expenses paid to the following sales agents and representatives, including payments made for technical and operational services in connection with foreign sales, aggregated $2.1 million (1982 $1.7 million):

M. Augustin, France; Avionic, Greece; Commonwealth Group Incorporated, U.S.A.; Compania Importazioni Exportazioni Rappresentage, Italy; Dismatica Industrial C.A., Venezuela; East Asiatic Co., Hong Kong; S. Kittivat R.O.P., Thailand; Metropolitan Airmotive Corp., U.S.A.; Salta Aviation S.A., Venezuela.

18. Directors and Officers' Remuneration

The following table shows the remuneration paid by the company during 1983 to the directors (as such) and the officers (as such) who held office at December 31, 1983:

Nature of Remuneration Earned

	Directors' Fees	Salaries and Benefits	Total
	(in thousands of dollars)		
Remuneration of 12 directors (as such)	120.8		120.8
Remuneration of 14 officers (as such)		1,659.8	1,659.8
	120.8	1,659.8	1,780.6

The company's management structure was reorganized during 1983, as a result of which five officers left the employ of the company and eight officers were reclassified as management personnel. The salaries and benefits of the thirteen former officers (as such) during the year totalled $1,800 thousand, exclusive of amounts paid as retirement entitlements to the five officers who left the employ of the company.

The salaried employees of the company may contribute, on an optional basis, to the Employees' Savings and Investment Plan. The company also contributes to the Plan a certain percentage of the employees' contributions, which amounts become vested after a period of three years. Amounts contributed by the company during the year for the fourteen officers who held office at December 31, 1983, aggregated $72.5 thousand. Amounts contributed by the company during the year for the above mentioned thirteen former officers aggregated $39.7 thousand.

19. Litigation

On May 30, 1983, the company filed suit in the Province of Quebec against the Avco Corporation of Greenwich, Connecticut, U.S.A. for damages in the amount of $109.6 million. The company's suit alleges a failure by Avco to fulfill contract obligations involving the development, manufacturing and delivery of engines for the Challenger 600 aircraft. On August 3, 1983, Avco filed suit against the company in the State of Connecticut claiming U.S. $100 million on the basis of the company's alleged unilateral termination of the Challenger 600 engine contract, non-payment of monies owed and damages to Avco's reputation. In addition, Avco claims unspecified punitive damages. On December 21, 1983 the company amended its action against Avco, increasing the damages claimed to $480 million. Any proceeds or costs that may result from such claims will be recorded in the year of settlement.

On August 2, 1983, the company received from TAG Finances S.A. et al a formal request for arbitration before the International Chamber of Commerce. The request contained a claim against the company for damages in connection with the Challenger 600 program and for an injunction or further damages relating to the Challenger 601 program. A settlement was reached between the parties on January 11, 1984, under which TAG will remain a distributor of Challenger aircraft. All costs associated with this settlement have been reflected in the financial statements of the company for the year ended December 31, 1983.

20. Subsequent Event

Under recently-enacted tax legislation, the company is entitled to transfer to a designated party a tax credit equal to 50% of the company's qualified expenditures on scientific research incurred in the period from April 20, 1983 to December 31, 1984. Pursuant to that legislation, the company has entered into an agreement under which the company will transfer a tax credit of $12.5 million to a third party, and will receive net proceeds of $12.4 million, which will be included in income in 1984. The company has no prospect of being able to benefit directly from this credit in 1984 because of tax losses carried forward (Note 11).

21. Comparative Figures

Certain 1982 comparative figures have been reclassified to conform with the financial statement presentation for 1983.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED

AUDITORS' REPORT

TO THE SHAREHOLDERS OF
THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED

We have examined the consolidated balance sheet of The de Havilland Aircraft of Canada, Limited as at December 31, 1983 and the consolidated statements of income (loss) and retained earnings (deficit) and of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1983, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

We further report that, in our opinion, proper books of account have been kept by the corporation, the financial statements are in agreement therewith, and the transactions that have come under our notice have been within the powers of the corporation.

DELOITTE HASKINS & SELLS
Auditors

March 30, 1984

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 1983
(in thousands of dollars)

ASSETS	1983	1982
Current Assets		
Cash and short-term deposits (Note 5)	950	910
Accounts receivable (Note 6)	13,485	13,253
Notes receivable	130	2,307
Inventories (Note 7)	183,669	239,525
Prepaid expenses	1,435	3,597
	199,669	259,592
Property, plant and equipment (Note 8)	52,105	54,382
	251,774	313,974

LIABILITIES	1983	1982
Current Liabilities		
Bank indebtedness	311	829
Accounts payable	12,481	12,781
Accrued charges and provisions	113,319	74,643
Deposits on sales contracts	18,289	17,436
	144,400	105,689
Long-term debt (Note 9)	285,890	210,322
Deferred income taxes	25	30
	430,315	316,041
CAPITAL DEFICIENCY		
Share capital (Note 10)		
Authorized		
50,000 Class A shares without par value		
10,000 Class B common shares without par value		
Issued		
32,000 Class A shares and 10,000 Class B common shares	306	306
Contributed surplus (Note 11)	260,000	200,000
Deficit	(438,847)	(202,373)
	(178,541)	(2,067)
	251,774	313,974

Contingencies (Notes 2 and 17)

Approved by the Board:

J. W. SANDFORD
Director

T. GENEST
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Continued*

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—*Continued*

CONSOLIDATED STATEMENT OF INCOME (LOSS) AND RETAINED EARNINGS (DEFICIT) FOR THE YEAR ENDED DECEMBER 31, 1983

(in thousands of dollars)

	1983 (12 months)	1982 (7 months)
Sales	121,737	151,588
Expenses		
Cost of products and services	121,876	162,010
Selling and general administration	35,543	20,118
Sustaining development and research	3,752	3,696
	161,171	185,824
(Loss) from operations	(39,434)	(34,236)
Deferred charges written off (Note 3)	87,347	196,473
Interest on long-term debt	29,551	35,363
Inventory provision (Note 4)	80,000	
Income (loss) before income taxes	(236,332)	(266,072)
Income taxes (recovery)	142	(913)
Net income (loss)	(236,474)	(265,159)
Retained earnings (deficit) at beginning of period	(202,373)	62,786
Retained earnings (deficit) at end of period	(438,847)	(202,373)

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION (NOTE 1) FOR THE YEAR ENDED DECEMBER 31, 1983

(in thousands of dollars)

	1983 (12 months)	1982 (7 months)
Source of Funds		
From operations		
Net income (loss)	(236,474)	(265,159)
Adjustments for non-cash items		
Depreciation	4,617	2,346
Amortization of deferred charges		5,058
Deferred charges written off		147,887
Building and machinery written off		5,347
Inventory provision (Note 4)	80,000	
	(151,857)	(104,521)
Decrease (increase) in notes receivable	2,177	(218)
Increase in long-term debt (Note 9)	75,568	208,696
Increase in contributed surplus (Note 11)	60,000	200,000
Decrease in prepaids	2,162	215
Decrease in inventories	20,856	26,303
Increase (decrease) in customer deposits	853	(5,328)
	9,759	325,147
Uses of Funds		
Additions to property and equipment	2,340	9,019
Increase (decrease) in accounts receivable	232	(771)
Decrease in accounts payable and accrued charges and provisions	6,629	18,020
	9,201	26,268
Net increase in funds	558	298,879

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1983

(All dollar amounts other than share data are stated in thousands)

1. Significant Accounting Policies

The consolidated financial statements, have been prepared in accordance with accounting principles generally accepted in Canada, and reflect the following significant policies:

Basis of Financial Statement Presentation and Consolidation

The consolidated financial statements include the accounts of the company and its wholly-owned subsidiary, De Havilland Canada, Inc. The statement of Changes in Financial Position defines funds as cash less short-term bank loans. In prior years the definition of funds was working capital.

Nature of Business

The company is primarily engaged in the business of development, manufacture, and sale of aircraft and spare parts.

Inventories

Inventories are stated as follows

Raw materials—At the lower of average cost and net realizable value.

Work in progress, finished aircraft, spare parts, goods in transit, and sub-contract progress payments—At the lower of cost and net realizable value.

All inventories, net of customer progress payments, and including that portion not expected to be realized within one year, are included in current assets.

Program Accounting

With respect to new programs, the cost of each aircraft sale and inventories of work in progress and finished aircraft is determined using the program average production cost method. The cost of sale for a particular aircraft delivered is computed at the percentage of the published selling price that the total of the estimated production costs for the entire aircraft program bears to the total estimated sales prices for the total program. This same method is used in establishing costs for inventory purposes for completed aircraft and those in process of manufacture.

Production costs incurred early in a program, which are greater than the estimated program average production costs, are transferred to deferred charges. These deferred charges, together with deferred development and tooling costs, are amortized over the estimated breakeven number of aircraft.

Such deferred charges are periodically reviewed throughout the life of the respective programs and adjusted to estimated net realizable value if necessary.

Property, Plant and Equipment

Property, plant and equipment are stated at cost. When the cost of an individual asset exceeds $1,000, interest is capitalized at the cost of corporate borrowings on deposits or progress payments made during the period of construction or purchase. Depreciation is provided for on a straight-line basis so as to amortize the cost of depreciable assets over their estimated useful lives.

Revenue Recognition

(a) Revenue from aircraft sales is recorded upon acceptance and payment in full for the aircraft by the customer.

(b) The company undertakes some research and development under contract which provides for the company to bill the customers as costs are incurred; such amounts are recorded as sales.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Continued*

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—*Continued*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1983—*Continued*

Translation of Foreign Currency

Foreign currencies in these financial statements are translated into Canadian dollars as follows:

(a) Current assets and current liabilities, except for progress payments and deposits on sales contracts—At the rate of exchange prevailing at the balance sheet date.

(b) Other assets and liabilities, sales, expenses, progress payments and deposits on sales contracts—At a rate approximating the rate of exchange prevailing on the dates of the transactions.

Pensions

The company has a number of retirement plans covering substantially all of its employees. Costs of these plans are charged to earnings and funded on the basis of actuarial calculations made every three years. Current service costs are charged to earnings on a current basis. Past service costs are being funded and charged to earnings over periods up to 15 years from the dates such costs were established.

2. Government Guarantees and Financing Arrangements

On March 29, 1984, the Government of Canada contributed $240,000 to the company's equity account while retaining the authority to guarantee certain financial arrangements of the company with financial institutions to a maximum of $450,000. The Board of Directors of the company believes that the Dash 8 program is critical to de Havilland and that additional direct or indirect government support will be necessary in order to continue that program. In view of the equity contribution and of advice received from the Minister responsible for de Havilland as to the likelihood that the additional support will be provided by government, these financial statements have been prepared on the basis that the company will continue as a going concern.

3. Deferred Charges

Certain costs applicable to the Dash 8 are deferrable depending upon forecasts of sales and costs for many years into the future, taking into account such factors as expected sales volumes, prices, production costs, interest rates and exchange rates. All such factors are subject to variations and many are beyond the company's control. Due to the current uncertain economic and market conditions, the company believes that these factors cannot be quantified with sufficient precision to project reasonably the long-term position of the Dash 8 program. Accordingly, since there is no reasonable assurance that the deferrable charges of $87,347 incurred in 1983 will be recovered, they have been written off.

4. Inventory Provision

The company has inventories on hand, or contracted for, in excess of the amounts required for currently forecasted sales. An allowance of $80,000 has been made for this excess. The allowance has given consideration to estimated proceeds from future sales or disposals and estimated costs to finalize commitments to suppliers. To the extent that inventory for which an allowance has been made is sold, corresponding income will result.

5. Cash and Short-Term Deposits

Short-term deposits in the amount of $875 (1982—$795) are assigned as security for amounts owing to a commercial bank by the company's customers and prospective customers.

6. Accounts Receivable

	1983	1982
Trade	12,743	11,133
Interest on notes receivable	98	1,434
Interest on short-term deposits	9	10
Other	635	676
	13,485	13,253

7. Inventories

	1983	1982
Raw materials	45,806	69,060
Work in progress	66,911	99,904
Finished aircraft	58,180	57,536
Spare parts	21,800	23,245
Goods in transit	1,905	3,515
Sub-contract progress payments	2,573	343
	197,175	253,603
Customer progress payments	(13,506)	(14,078)
	183,669	239,525

8. Property, Plant and Equipment

	Cost	Accumulated Depreciation	Net Book Value	Depreciation Rates
Land	10		10	
Buildings	47,939	10,851	37,088	4%
Property improvements	2,913	816	2,097	4%
Machinery and equipment	28,416	15,688	12,728	12 ½%-20%
Transportation equipment	1,124	942	182	25%
	80,402	28,297	52,105	

9. Long-Term Debt

Bank borrowings of $285,890 include $281,302 guaranteed by the Government of Canada for extendable revolving term loans that bear interest at rates which fluctuate with bank prime or money market rates.

10. Share Capital

Each Class A share is equivalent to each Class B common share in all respects, except that each Class A share is entitled to a non-cumulative preferential dividend of $2 in any year in which dividends are paid on Class B shares. After payment of such a dividend, both classes of shares participate fully in other dividends.

11. Contributed Surplus

On June 30, 1983, the Government of Canada contributed $60,000 to the company.

12. Export Sales

Sales to foreign customers amounted to $107,656 for the year ended December 31, 1983, and $144,399 for the seven months ended December 31, 1982.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Continued*

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—*Continued*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1983—*Continued*

13. Income Taxes

At December 31, 1983, losses carried forward for tax purposes aggregating $183,684 are available for the reduction of future years' taxable income. These losses expire as follows:

1984	22,409
1985	22,711
1986	11,758
1987	55,501
1990	71,305
	183,684

In addition, the company has recorded depreciation in excess of capital cost allowance claimed for tax purposes of approximately $83,831, and has deferred research and development expenses of approximately $155,500. These amounts are also available for reduction of future years' taxable income.

No recognition has been given in these financial statements to the potential tax savings which could result from the utilization of the above items.

14. Subsequent Event

On February 28, 1984, the company transferred to third parties scientific research tax credits relating to 1983 and 1984. This has resulted in net proceeds to the company of $36,400 and will be applied against expenses in 1984.

15. Pension Plan

Based on an actuarial estimate as at December 31, 1983, the estimated present value of the unfunded past service costs not charged to earnings at December 31, 1983, amounts to $7,288 of which $1,510 was vested.

16. Commitments

(a) Lease Commitments

Lease commitments under operating leases with terms of more than one year total $6,132 and are payable as follows:

1984	1,533
1985	1,488
1986	1,177
1987	974
1988	960
	6,132

(b) Capital Commitments

Capital expenditures committed but not expended as at December 31, 1983, amount to approximately $418.

(c) Purchase Commitments

The nature of the company's business requires that it make substantial purchase commitments in anticipation of production and sales of aircraft. At December 31, 1983, such commitments amount to approximately $245,000.

Under an agreement for purchase and repurchase, the company has sold engines to a financial institution at cost with an obligation to repurchase the engines in the future. The company is charged interest at bank prime on the total commitment.

	1983	1982
Repurchase commitment	11,059	12,056
Interest expense	1,276	1,604

17. Contingencies

(a) As indicated in Note 3, the ultimate results of the Dash 8 program cannot be determined at this time. If future program assessments indicate that future losses on the program will arise, a provision will be made at that time.

(b) A significant reduction in orders for aircraft has necessitated slow-downs and cut-backs in production. A number of suppliers with whom the company has contractual purchase commitments have filed claims for damages resulting from these revised production schedules. The company has made provision for costs expected to be incurred in settling these claims. However, because of the complexity of negotiations and the many variables involved, some of which depend on future events, the liability with respect to such suppliers' claims cannot be quantified with precision. The ultimate settlement with the suppliers could be greater or less than the amount provided and, therefore, adjustments to this provision may be required.

(c) Contingent liabilities arising from sales are $64,000. Of this total, guarantee arrangements and conditional repurchase agreements amount to $60,000 and the balance of $4,000 represents obligations for promissory notes from customers sold to banks. The company has recourse to transaction-related assets for substantially all of these contingent liabilities.

(d) The total amount of current and past government participation which is contingently repayable amounts to $107,320. No provisions have been made in the accounts for this contingency as repayment is dependent on future profits, sales or profitability of various programs and future reinvestment in company research and development programs.

(e) A customer may be in a position to justify a claim against the company arising from a representation, which may have been inaccurate, contained in an aircraft sales contract consummated in a prior period. No provision has been made for such a potential claim since legal counsel has advised that no estimate can be made of the amount, if any, which the customer might successfully claim, but that the amount would not exceed $15,000. Any amount ultimately paid by the company would be treated as a prior period adjustment. Information relevant to this matter was improperly withheld from the company, and, if that information had been available, the disclosure set out above would have appeared in the financial statements for the periods ended May 31, 1982 and December 31, 1982.

18. Related Party Transactions

The Canada Development Investment Corporation (a Crown corporation) owns all, except one, of the company's outstanding shares. During the year ended December 31, 1983, sales of products to various Federal agencies and departments and Crown corporations amounted to $6,581 (seven months ended December 31, 1982—$5,141).

Management fees paid to Canada Development Investment Corporation amounted to $1,000 (seven months ended December 31, 1982—nil).

In the year ended December 31, 1983, the company received $2,950 (seven months ended December 31, 1982—$2,784) under various Government of Canada assistance programs.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Concluded*

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—*Concluded*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1983—*Concluded*

The major grants were accounted for as follows:

	1983	1982
Development—Included in sales	2,387	1,570
Assistance for capital purchases—Reduction in equipment costs	163	1,084
Export market development and manpower training—Reduction of expenses	400	130
	2,950	2,784

The company has accrued $7,334 (December 31, 1982—$6,947) for repayment of assistance received from the government.

19. Directors' and Officers' Remuneration

	Directors' fees	Remuneration	Bonuses paid	Others	Total
Directors					
Number of directors: 11(1)	58				58
Officers					
Number of officers: 12		1,180	155	252(2)	1,587
Total	58	1,180	155	252	1,645

(1) Includes 3 directors who received no director's fees.

(2) Retirement allowance $40 and aggregate cost of pension plan benefits $212.

20. Commercial Practice

During 1983 the company had 92 agreements relating to marketing and sales with representatives, consultants, and distributors, to whom commissions and fees may be payable; payments in 1983 aggregated $11,960 of which $4,686 was in respect to obligations incurred prior to 1983. For reasons of commercial confidentiality the company does not publish the names of its representatives, consultants, and distributors.

21. Comparative Figures

Prior period figures have been reclassified to conform to the current year presentation.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 3

ELDORADO NUCLEAR LIMITED

REPORT OF MANAGEMENT'S ACCOUNTABILITY

The accompanying consolidated financial statements and all information in the Annual Report are the responsibility of management and the Board of Directors of the company. The financial statements were prepared by management in conformity with Canadian generally accepted accounting principles considered to be appropriate in the circumstances.

Eldorado maintains internal accounting controls which are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and that reliable financial information is produced. To prevent conflicts of interest on the part of employees and to ensure that there is no unauthorized disclosure by employees of confidential information, the company also has a "Code of Ethics". The company has an internal auditing department, whose functions include reviewing the systems of control to ensure they are adequate and functioning properly.

Annually, the consolidated financial statements are examined by the company's external auditors. Their examination is made in accordance with generally accepted auditing standards and includes a review and evaluation of the company's system of internal accounting controls and such tests and other procedures as they deem necessary to provide reasonable assurance as to the fairness of the financial statements.

The Board of Directors, through its Audit Committee, is responsible for reviewing and monitoring the company's accounting and reporting practices. The Audit Committee, comprised solely of outside directors, meets with management and both the internal and external auditors to satisfy itself that their responsibilities are properly discharged. Both the internal and external auditors have free access to this committee to discuss the results of their work and their opinions on the adequacy of the internal accounting controls and the quality of financial reporting.

AUDITORS' REPORT

TO THE SHAREHOLDER

We have examined the statement of consolidated financial position of Eldorado Nuclear Limited as at December 31, 1983 and the statements of consolidated earnings and retained earnings and changes in consolidated financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Company as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for depreciation charges and foreign currency translation as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under our notice have been within its statutory powers.

COOPERS & LYBRAND
Chartered Accountants

Ottawa, Canada
February 6, 1984

STATEMENT OF CONSOLIDATED FINANCIAL POSITION AS AT DECEMBER 31
(in thousands of dollars)

	1983	1982
Current assets		
Cash and short-term investments	9	148,791
Accounts receivable	41,437	20,081
Income taxes receivable	26,171	25,434
Mine concentrates on loan		1,572
Inventories	111,228	113,846
Supplies	9,762	9,800
Prepaid expenses	197	200
	188,804	319,724
Current liabilities		
Bank loans and advances	38,108	
Accounts payable	48,566	55,585
Long-term debt due within one year	80,093	47,167
Provision for mine shutdown	28,920	32,937
	195,687	135,689
Working capital (deficiency)	(6,883)	184,035
Non-current assets		
Investment in joint venture	202,064	162,603
Property and equipment	504,715	376,843
Deferred charges	15,981	6,525
Other assets	3,641	12,861
	726,401	558,832
Capital employed	719,518	742,867
Represented by		
Long-term debt	439,956	460,201
Other liabilities	510	3,938
Provision for reclamation	21,271	20,905
	461,737	485,044
Shareholder's equity		
Share capital	296,586	306,586
Retained earnings (deficit)	(38,805)	(48,763)
	257,781	257,823
Total financing of capital	719,518	742,867

The accompanying notes to Consolidated Financial Statements are an integral part of this statement.

Approved by the Board of Directors:

MARCEL BÉLANGER

N. M. EDIGER

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 3—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

STATEMENT OF CONSOLIDATED EARNINGS AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31

(in thousands of dollars)

	1983	1982
Revenue		
Sales of products and services	154,047	88,818
Expenses		
Cost of products and services sold	103,653	57,810
Exploration	5,015	5,495
Research and development	2,645	2,780
Administration	6,875	6,281
Financing expense	20,938	27,114
Other expense (income)	(3,456)	(18,140)
Total expenses	135,670	81,340
Earnings before taxes	18,377	7,478
Income taxes and mineral royalties	8,419	3,886
Net earnings	9,958	3,592
Retained earnings (deficit) as restated	(48,763)	(52,355)
Retained earnings (deficit) at end of year	(38,805)	(48,763)

The accompanying notes to Consolidated Financial Statements are an integral part of this statement.

STATEMENT OF CHANGES IN CONSOLIDATED FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31

(in thousands of dollars)

	1983	1982
Sources of funds		
Revenue	154,047	88,818
Decrease (increase) to accounts receivable	(21,356)	(4,156)
	132,691	84,662
Increase to debt	68,108	268,845
Working capital received on acquisition		85,497
Disposal of aircraft	1,500	
Interest income on investments	5,882	7,945
Total sources of funds	208,181	446,949
Applications of funds		
Production costs	87,516	71,719
Royalties	8,419	3,886
Financing expense	20,938	27,114
R & D, exploration and administration	14,094	14,013
Additions to property and equipment	143,304	117,874
Investment in joint venture	39,461	31,396
Additions to deferred charges	10,491	3,642
Debt repayment	5,201	41,371
Reduction of share capital	10,000	
Increase (decrease) to taxes receivable	737	
Increase (decrease) to supplies and prepaids	(41)	(868)
Decrease (increase) to accounts payable	7,019	(23,423)
Beaverlodge shutdown	9,698	13,100
Other	126	2,051
Total applications of funds	356,963	301,875
Net increase (decrease) to cash	(148,782)	145,074
Cash balance at beginning of year	148,791	3,717
Cash balance at end of year	9	148,791
Net increase (decrease) to cash represented by		
Funds generated from operations	36,756	9,057
Other sources (applications) of funds	(185,538)	136,017
Net increase (decrease) to funds	(148,782)	145,074

The accompanying notes to Consolidated Financial Statements are an integral part of this statement.

STATEMENT OF ACCOUNTING POLICIES

The accompanying consolidated financial statements were prepared by management in conformance with Canadian generally accepted accounting principles considered to be appropriate in the circumstances, after giving retroactive effect to the changes in the method of recording foreign exchange and depreciation, and have been applied on a basis consistent with that of the preceding year. A summary of significant accounting policies of the company is presented to assist the reader in interpreting the statements contained herein.

Consolidation

The consolidated financial statements include the accounts of Eldorado Nuclear Limited and its wholly-owned subsidiaries.

Inventories

Inventories of mine concentrates, refined and converted products are valued at the lower of weighted average cost or net realizable value. Cost for customer-owned products is the cost of the refining and conversion processes only.

Inventories of mine concentrates are initially measured and accounted for in the financial statements when the material is sealed in containers upon completion of the milling process.

Supplies

Operating and general supplies are carried at lower of cost or market.

Property and Equipment

Assets are carried at cost. Costs of additions, betterments, and renewals are capitalized. When assets are retired or sold, the resulting gains or losses are reflected in current earnings.

Maintenance and repair expenditures are charged to cost of production.

Investment in Joint Venture

The investment in joint venture, which consists of exploration, development, capital and financing costs of the one-sixth interest in the Key Lake orebodies, is carried at cost.

Depreciation

Except for certain old conversion and refining facilities at Port Hope, the processing and mining buildings and equipment are depreciated according to the unit-of-production method. This method allocates the cost of these assets to each accounting period according to the portion of the processing facilities' total estimated lifetime production recovered in that period in the case of processing assets and the mine's total estimated ore reserves recovered in that period in the case of mining assets.

Mobile mining equipment, old conversion and refining assets and other assets are depreciated according to the composite straight-line method based on the estimated useful lives of these assets, which ranges from three to 10 years.

Capitalization of Interest

Interest costs on funds borrowed to finance the development and construction of major assets are capitalized during the development and construction period until such time as a commercial level of production is achieved.

Mine Development and Preproduction Costs

Certain mine development and processing facility costs associated with capacity additions are deferred until a commercial level of production is achieved. These costs are then amortized over 10 years in the case of processing assets, and according to the unit-of-production

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 3—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

STATEMENT OF ACCOUNTING POLICIES—*Concluded*

method in the case of mining assets. Other costs are charged to production as incurred.

Unamortized Financing Costs

Debt discounts and issue expenses associated with long-term financing are deferred and amortized over the term of the debt.

Provision for Reclamation

The estimated costs of decommissioning and reclaiming producing resource properties are accrued and charged to operations according to the unit-of-production method. Actual costs of decommissioning and reclamation are applied to this accrual.

Research and Development and Exploration Costs

Expenditures for applied research and development relative to the products and processes of the company and expenditures for geological exploration programs are charged against earnings as incurred.

Sales of Products and Services

In accordance with normal industry practices, the company contracts for future delivery of mine concentrates and conversion services. Sales revenue is recorded in the fiscal year that title passes or, with customer-owned material, when delivery is effected.

Foreign Exchange

Cash and short-term investments, accounts receivable, accounts payable and long-term debt denominated in foreign currencies are translated into Canadian dollars at rates of exchange in effect at year-end. Income and expenses are translated at rates in effect at the time of the transaction.

For long-term debt denominated in a foreign currency, the change in value in Canadian funds over the year is amortized evenly over the remaining life of the debt. For all other accounts, gains or losses resulting from foreign currency translation are reflected in the statement of consolidated earnings and retained earnings.

Income Tax

The company follows the tax allocation method of providing for income taxes. Taxable income may be different from reported earnings before taxes because certain items of income and expense are recorded in time periods different for tax purposes from those for financial reporting purposes. The difference between the taxes calculated as payable each year and those charged against earnings on the tax allocation method is accumulated and carried forward in the statement of consolidated financial position under the caption Deferred Taxes.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1983

1. Eldorado Nuclear Limited

Eldorado Nuclear Limited is incorporated under the Canada Business Corporations Act, is subject to the Financial Administration Act, the Government Companies Operations Act, is an agent of Her Majesty in Right of Canada, and is wholly-owned by Canada Development Investment Corporation (CDIC).

The Company is primarily engaged in the mining, refining and conversion of uranium for sale as fuel for generating electricity in nuclear power reactors in Canada and other countries.

On October 1, 1982, the company acquired all of the outstanding shares of Gulf Minerals Canada Limited and Uranerz Canada Limited. These two companies were joint owners of the Rabbit Lake mining operations in northern Saskatchewan. In addition, Gulf was the owner of various undeveloped orebodies in the region. The results of the Rabbit Lake operations since the date of acquisition have been included in the Consolidated Financial Statements.

2. Accounting policies

A statement of significant accounting policies of the company is provided in this statement.

3. Changes in accounting policies

The company has retroactively changed its method of accounting for depreciation and foreign exchange.

Except for certain old uranium processing assets, the method of depreciation for processing assets changed from the composite straight-line method to the unit of production method. The company feels this method appropriately depreciates the assets over their useful lives and is consistent with the method used to depreciate mining assets. As a result, the balance of retained earnings at January 1, 1983 has been adjusted by the cumulative amount by which depreciation has been adjusted. Of the adjustment, $778,000 is applicable to 1982 and has been charged to 1982 income. The remainder is applicable to years prior to January 1, 1982, and the balance of retained earnings at that date has been adjusted accordingly.

Long-term debt denominated in foreign currencies has been translated into Canadian dollars at the rate of exchange in effect at December 31, 1983 and retroactively to December 31, 1982. Consequently, the balance of retained earnings at January 1, 1983 has been adjusted by the cumulative amount by which foreign exchange gains and losses have been deferred and amortized. Of the adjustment, $1,186,000 is applicable to 1982 and has been charged to 1982 income. The remainder is applicable to years prior to January 1, 1982, and the balance of retained earnings at that date has been adjusted accordingly.

As a result, retained earnings have been restated as follows:

	1983	1982
	(in thousands of dollars)	
Retained earnings (deficit) at beginning of year		
As previously reported	(50,123)	(54,123)
As restated for change in accounting for:		
depreciation	2,931	2,153
foreign exchange	(1,571)	(385)
As restated	(48,763)	(52,355)

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 3—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1983—*Continued*

4. Other expense and income

	1983	1982
	(in thousands of dollars)	
Income		
Interest on investments	5,882	7,945
Gain on disposal on non-current inventory		12,036
Settlement of other liability	3,428	
Other non-operating items	231	2,231
Expenses		
Non-operating items	(4,130)	(2,886)
Gain (loss) on foreign exchange	(1,955)	(1,186)
Total	3,456	18,140

5. Income taxes and mineral royalties

The provisions for income taxes and mineral royalties were as follows:

	1983	1982
	(in thousands of dollars)	
Income taxes		
Mineral royalties	8,419	3,886
Total	8,419	3,886

The reconciliation between the statutory income tax rate and the company's effective rate of income tax and mineral royalties is as follows:

	Percentage of Pre-tax Earnings	
	1983	1982
Statutory income tax (recovery) rate	50.9	51.8
Resource and depletion allowances	(31.1)	(56.2)
Adjusted income tax (recovery) rate	19.8	(4.4)
Inventory allowance	(9.5)	(53.6)
Non-deductibility of income debenture interest	6.9	21.4
Other	(17.2)	36.6
Effective income tax (recovery) rate	0.0	0.0
Mineral royalties	45.8	52.0
Net effective tax (recovery) rate	45.8	52.0

Provincial mineral royalties, which are not deductible for federal income tax purposes, are calculated in part as a percentage of revenues and consequently the effective rate can fluctuate significantly from year to year.

At December 31, 1983, the company had unrecorded income tax debits of approximately $50 million to be applied against future taxable earnings. These debits arise from depreciation costs exceeding capital cost allowance claims, from expenditures on assets qualifying for an earned depletion tax deduction, and from expenditures qualifying for investment tax credits.

6. Inventories

	1983	1982
	(in thousands of dollars)	
Mine concentrates	87,496	95,895
Fuel Services	22,498	16,794
Specialty Metals	1,234	1,157
Total	111,228	113,846

7. Property and equipment

	1983	1982
	(in thousands of dollars)	
Mining		
Existing	122,655	119,276
Under development	26,396	
Fuel Services		
Existing	77,012	76,874
Under construction	325,724	210,800
Other	18,149	19,683
Total property and equipment	569,936	426,633
Less: accumulated depreciation	65,222	49,790
Net property and equipment	504,714	376,843
Depreciation for year	15,432	9,581

8. Deferred charges

	1983	1982
	(in thousands of dollars)	
Processing preproduction	11,524	1,485
Unamortized financing costs	4,457	5,040
Total	15,981	6,525
Amortization for year	1,035	955

9. Other assets

With the closing of the Beaverlodge mine in 1982, the requirements for air transportation decreased substantially. At that time the Boeing 737 aircraft was reclassified from Property and Equipment to Other Assets. In early 1983, the aircraft was sold and the capital lease, which was to expire in 1992, was assumed by the purchaser.

10. Long-term debt

	1983	1982
	(in thousands of dollars)	
i) From Canada		
5.875% notes due 1983		5,082
6.375% notes due 1984	10,093	10,093
ii) Other		
Income debentures due January 3, 1984, at floating rate approximately one-half of prime lending rate	40,000	40,000
Capitalized lease expiring 1992, with floating monthly payments 2%-4% below prime lending rate		14,024
Notes due 1986, at 13.25% ($U.S.-50 million)	62,220	61,470
Loan due 1991, at 7% (100 million Swiss francs)	57,110	61,150
Notes due 1988, at interest rate to yield 9.19% (10.108 billion Japanese yen)	54,330	52,966
Loan due 1987-1992, at 8.8% (2 billion Japanese yen)	10,750	10,480
Notes due 1992, at 14.5% ($U.S.-100 million)	124,440	122,940
Loan due 1992, at an interest rate to yield 14.25% ($U.S.-44.7 million)	55,562	54,894
Bonds due 1992, at 8.5% (10 billion Japanese yen), with 10% of principal due in each of years 1988-1991	53,750	52,400
Promissory note due 1984, at floating rate 0.35% above 90-day Treasury Bill rate	30,000	30,000
Debenture due 1988, at 11%	30,000	
Sub-total	528,255	515,499
Less: current portion of long-term debt listed above	80,093	47,167
deferred loss on foreign exchange	8,206	8,131
Total	439,956	460,201

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Concluded*

APPENDIX 3—*Concluded*

ELDORADO NUCLEAR LIMITED—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1983—*Concluded*

(a) Current portion of long-term debt

Included in the 1983 and 1982 current portion of long-term debt is a $40 million income debenture at a floating rate approximately one-half of the prime lending rate. In late 1983, this debenture, due Saturday December 31, 1983, was rescheduled to be due and payable on the first business day in 1984.

(b) Long-term debt payments

The long-term debt payments due in each of the next five years are as follows: 1984—$80,093,000; 1985—nil; 1986—$62,220,000; 1987—$1,075,000; 1988—$91,855,000.

11. Share capital

	1983	1982
Authorized:		
Common shares	Unlimited number no par value	
Preferred shares		1,600,000
Preference shares	1,600,000	
	(in thousands of dollars)	
Issued and fully paid:		
Common—3,852,880 shares (1982—1,452,880)	201,586	106,586
Preferred—nil (1982—1,600,000)		200,000
Preference—800,000 shares (1982—nil)	95,000	
	296,586	306,586

On January 20, 1983, the federal government transferred its ownership of Eldorado's common and preferred shares to the Canada Development Investment Corporation (CDIC).

On May 3, 1983, a reorganization of share capital reduced total share capital by $10 million which was paid to the Shareholder. At the same time, 1.6 million preferred shares were exchanged for an equal number of preference shares. Under a conversion privilege which expired during 1983, the Shareholder converted 800,000 preference shares into 2.4 million common shares. Each new preference share carries a non-cumulative dividend of $7.125 per annum. In addition, they are redeemable at the option of either party at a value of $118.75 each.

12. Commitments and contingencies

(a) The company has entered into long-term leases on certain properties up to 1987 with annual rental payments averaging $567,000.

(b) The company has defined benefit pension plans covering all of its regular full-time employees.

The pension funds, which are administered by independent trustees, are valued at least every three years by consulting actuaries. Based on the most recent actuarial valuations, the plans have a total current surplus of $7,484,000 (1982—$5,006,000). The effective dates of the most recent actuarial reports were June 30, 1983 and July 1, 1982.

(c) Through a wholly-owned subsidiary, the company is a one-sixth partner in a joint venture mining operation at Key Lake, Saskatchewan. In accordance with the joint venture agreement, Eldorado is obligated to meet its proportionate share of the commitments of the joint venture. Aside from normal operating expenditures, the company has no outstanding commitments as at December 31, 1983.

(d) The company's expansion of its refining and conversion capacity will be completed in 1984. The UO_3 plant at Blind River was substantially completed in 1983 and the capital cost to bring the new UF_6 conversion plant into production in 1984 is projected at approximately $4 million. Commercial production of these facilities is anticipated in 1984.

(e) In connection with its operation, the company is the defendant in certain litigation. It is the opinion of management, based on legal counsel, that this will not result in any material liabilities to the company.

13. Supplementary information

(a) During 1983 the company paid sales commissions to Marubeni Corporation, Toyomenka Canada Ltd., and Uranerzbergbau-GmbH.

(b) Interest costs of $37.4 million paid in 1983 have been capitalized under property and equipment (1982—$18.4 million).

(c) Fees paid in 1983 to the eight Directors who are not Officers amounted to $79,709. Any Officer who is also a Director is not compensated for service as a member of the Board or its committees. Salaries paid to the seven Officers in 1983 totalled $697,203. No bonuses were paid.

The estimated aggregate cost to Eldorado in the financial year ended December 31, 1983 of all pension benefits proposed to be paid to Officers under the existing Eldorado Pension Plan upon retirement at normal retirement age was $60,270. Directors who are not Officers do not participate in the pension plan.

Under Eldorado's employee relocation policy, three Officers have mortgage loans amounting to $185,000. Payments of principal and interest on these mortgages amounted to $20,197 in 1983.

14. Segmented information

(a) Industry Segment

The company is of the opinion that virtually all its sales revenues are in the industry segment identified as the nuclear fuel industry.

(b) Sales

Sales revenues of the company are derived primarily from sales to foreign and domestic electric utilities as follows:

	1983	1982
	(in thousands of dollars)	
Export sales	107,362	66,143
Domestic sales	46,685	22,675
Total sales	154,047	88,818

15. Provision for mine shutdown

Established in 1981, the provision for the Beaverlodge mine shutdown represents the expected remaining cost of decommissioning and reclaiming the Beaverlodge mine.

16. Subsequent event

In February, 1984, Eldorado arranged an issue of U.S. $100 million Eurodollar notes due in 1989. The interest rate is the six-month London inter-bank offered rate. The notes may be called by Eldorado in or after February, 1985. The net proceeds are being added to the general funds of Eldorado and used to repay certain borrowings and to fund the company's capital expenditure program.

CANADA HARBOUR PLACE CORPORATION

AUDITOR'S REPORT

THE HONOURABLE JACK AUSTIN, Q.C., P.C., SENATOR
MINISTER OF STATE FOR SOCIAL DEVELOPMENT

I have examined the balance sheet of Canada Harbour Place Corporation as at March 31, 1984 and the statement of changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the previous period.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 25, 1984

BALANCE SHEET AS AT MARCH 31, 1984
(in thousands of dollars)

ASSETS	1984	1983	LIABILITIES	1984	1983
Cash and short-term deposits	6,532	5,156	Accounts payable	6,404	5,527
Accounts receivable	4	315	**SHAREHOLDERS' EQUITY**		
Construction in progress (Note 4)	28,223	7,476	Capital stock (Note 5)		
			Contributed capital (Note 6)	28,355	7,420
	34,759	12,947		34,759	12,947

Approved by the Board:

K. G. BREAM
Director

IAN A. BARCLAY
Director

CANADA HARBOUR PLACE CORPORATION—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSTION FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

	1984	1983
Source of funds		
Receipts under lease agreements (Note 7)	27,938	
Contributed capital (Note 6)	20,935	7,420
Accounts payable	877	5,527
Accounts receivable	311	
	50,061	12,947
Use of funds		
Construction in progress (Note 4)	48,685	7,476
Accounts receivable		315
	48,685	7,791
Increase in funds	1,376	5,156
Cash and short-term deposits		
Beginning of year	5,156	
End of year	6,532	5,156

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority and objectives

The Canada Harbour Place Corporation was incorporated on June 9, 1982 under the Canada Business Corporations Act. The Corporation is an agent of Her Majesty pursuant to the Government Companies Operation Act, and is named as an agency Crown corporation in Schedule C of the Financial Administration Act. Two-thirds of the capital stock is held by the Canada Lands Company Limited, also a Schedule C Crown corporation, and one-third is held in right of Canada by the Responsible Minister with whom control of the Corporation lies. The Corporation is exempt from income taxes.

The objectives of the Corporation are to act as a developer and acquire, administer and dispose of land, and manage real property for the Government of Canada in Vancouver, B.C. For this purpose, it is to design and construct a facility at Canada Place to include a cruise ship terminal and a Canadian host pavilion for Expo '86 suitable to be converted to a trade and convention centre. In addition, the Corporation has the authority to design, construct and manage other facilities. Furthermore, the Corporation has the authority to manage and operate the facility at Canada Place, either by itself or with others, and organize, operate and manage the participation of the Government of Canada as exhibitor and host nation for Expo '86.

The total cost of the facility at Canada Place, including trade and convention centre conversion costs, is estimated at approximately $144.8 million of which $122 million is expected to be contributed by the Government and $22.8 million by the Vancouver Port Corporation in respect of the cruise ship terminal. Funding for Canadian participation at Expo '86, including the Canadian Pavilion and its related activities, has not been finalized.

The Responsible Minister is to recommend to the Governor in Council prior to December 31, 1988 on the continued activities of the Corporation beyond that date.

2. Corporate plan

On November 15, 1982, the Board of Directors approved the Corporate Plan of the Corporation. Immediately following this approval, the Plan was sent to the Responsible Minister and Treasury Board for further approvals.

As at March 31, 1984, approval of the Corporate Plan by the Cabinet is still pending and therefore the requirements of Section 70(2) of the Financial Administration Act which requires that approved capital budgets be laid before Parliament annually have not been met.

3. Capitalization policies

All expenditures including those for acquisition, design, construction and administration will be capitalized until the facility is fully developed. Interest income is credited to construction in progress. Receipts from the sale of development rights, leaseholds and the cruise ship terminal are also deducted from the construction costs.

4. Construction in progress

	Cumulative to March 31, 1983	Expenditures 1984	Cumulative to March 31, 1984
	(in thousands of dollars)		
Site purchase	3,654	77	3,731
Siteworks and substructure	236	17,903	18,139
Structural steel		12,156	12,156
General contract		8,338	8,338
Architects and consultants	2,006	3,954	5,960
Access	712	4,845	5,557
	6,608	47,273	53,881
Administration (Note 12)	1,159	2,258	3,417
	7,767	49,531	57,298
Less interest income	291	846	1,137
	7,476	48,685	56,161
Receipts under lease agreements (Note 7)		27,938	27,938
	7,476	20,747	28,223

5. Capital stock

Three shares are authorized, issued and fully paid for at $1 per share.

6. Contributed capital

During the year, Public Works appropriations for the Corporation amounted to $24.85 million (1983—$7.42 million) of which $20.935 million (1983—$7.42 million) was received by the Corporation including $3.185 million (1983—nil) under the Special Recovery Capital Projects Program.

7. Receipts under lease agreements

During the year, the Corporation entered into 99 year agreements with Tokyu Canada Corporation, for the lease of air rights at Canada Place to Tokyu. Under the terms of the agreements, Tokyu agreed to pay the Corporation an up front, non-refundable payment of $15 million for the air rights and $15.556 million for costs related to the construction of facilities to support office space and a hotel to be constructed by Tokyu within the air rights parcel. Closing costs amounted to $.262 million.

Of the total payments of $30.556 million, $28.2 million was paid during the year, $1.9 million will be payable in 1985 and $.456 million will be payable as work is completed. Tokyu will also pay additional rent for its share of the common area and operating costs. Further, Tokyu has the option to operate the trade and convention centre at Canada Place (see Note 10).

8. Contractual obligations

At March 31, 1984, commitments for construction and related costs are approximately $58 million.

CANADA HARBOUR PLACE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

Furthermore, the Corporation entered into agreements in principle under which the National Film Board of Canada and IMAX Systems Corporation will provide the projection equipment and technology and produce the world's first 3-D IMAX film at amounts to be determined. Contracts are expected to be concluded by mid-1984. Under the terms of a proposed agreement for sponsorship of a theatre at Canada Place and the film, Canadian National Railways will contribute $5 million towards the cost.

9. Lease commitment

The Corporation has entered into a five-year lease agreement for office space. The future minimum lease payments by fiscal year are as follows:

	(in thousands of dollars)
1985	169
1986	169
1987	44
	382

10. Contingency

If the Corporation secures an operator for the trade and convention centre by December 31, 1986, the Corporation is responsible to convert the Expo '86 Canadian pavilion to a first-class trade and convention centre.

If an operator is not found by December 31, 1985, Tokyu Canada Corporation has the option to operate the trade and convention centre. In this event, the Corporation has a contractual obligation to convert the Canadian pavilion, including the installation of furniture, fixtures and equipment, to a trade and convention centre at an estimated cost of $15 million. As well, the Corporation has agreed to reimburse Tokyu one half of any net operating losses of the centre for three years up to a maximum of $.333 million per year.

11. Retirement plan

Because of the term nature of the project, the Corporation has agreed to make annual payments for all employees to retirement plans of their choice and to provide for a retiring allowance to senior officers. These benefits are equivalent to 8 ½% of the annual salary for each employee and officer.

12. Administration

	1984	1983
	(in thousands of dollars)	
Salaries and wages	703	351
Legal and other professional fees	421	140
Marketing	216	
Public affairs	203	198
Insurance	172	37
Rent	163	124
Office	141	63
Permits and licences	130	
Travel and entertainment	109	68
Leasehold improvements, furniture and equipment		178
	2,258	1,159

13. Comparative figures

The Corporation was incorporated on June 9, 1982 under the Canada Business Corporations Act. Accordingly, the 1983 comparative figures in the statement of changes in financial position and in Note 12 relate to the period from June 9, 1982 to March 31, 1983.

CANADA LANDS COMPANY LIMITED

THE AUDITED FINANCIAL STATEMENTS FOR THE YEARS ENDED MARCH 31, 1982 TO 1984
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADA LANDS COMPANY (MIRABEL) LIMITED

AUDITOR'S REPORT

THE HONOURABLE CHARLES LAPOINTE, P.C., M.P.
MINISTER OF PUBLIC WORKS

I have examined the balance sheets of Canada Lands Company (Mirabel) Limited as at March 31, 1984, 1983 and 1982 and the statements of transactions for the years ended March 31, 1984 and 1983 and for the period from April 9, 1981 (date of incorporation) to March 31, 1982. My examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1984, 1983 and 1982 and the results of its operations and the changes in its financial position for the periods then ended in accordance with generally accepted accounting principles consistently applied.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 11, 1984

BALANCE SHEETS AS AT MARCH 31

ASSETS	1984	1983	1982
	$	$	$
Cash	3,918,258	988,813	2,659,023
Accounts receivable	835,003	299,434	543,346
Due from Minister of Public Works (Note 3)		486,615	
Due from Department of Transport (Note 4)			299,669
Prepaid expenses	41,604	43,279	295,391
	4,794,865	1,818,141	3,797,429

LIABILITIES	1984	1983	1982
	$	$	$
Accounts payable	679,307	616,261	2,502,971
Deposits on sales of properties awaiting approval	314,440	283,731	
Due to Receiver General for Canada (Note 5)	3,777,816	918,149	722,953
Due to Minister of Public Works (Note 3)	23,302		571,505
	4,794,865	1,818,141	3,797,429
SHAREHOLDER'S EQUITY			
Capital stock (Note 6)			
	4,794,865	1,818,141	3,797,429

Approved by the Board:

JEAN-PIERRE GOYER
Director

BERNARD LABERGE
Director

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Continued*

STATEMENTS OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS

	12 months ended March 31, 1984	12 months ended March 31, 1983	11 months ended March 31, 1982
	$	$	$
EXPENDITURES			
Expenditures incurred for goods received or services rendered			
Operating			
Wages and benefits	3,376,723	4,066,713	2,603,116
Materials and maintenance contracts	1,339,446	1,436,653	1,762,457
Professional services	773,158	805,189	1,356,264
Office supplies	404,895	365,666	240,581
Public utilities	330,659	352,134	161,736
General	321,517	166,302	129,841
Rentals	47,143	91,102	55,738
	6,593,541	7,283,759	6,309,733
Capital	1,871,542	3,286,356	4,141,834
Employment program—Job creation	2,252,805	101,658	
Total to be funded (Note 3)	10,717,888	10,671,773	10,451,567
Cumulative since April 9, 1981	31,841,228	21,123,340	10,451,567
PROCEEDS			
Rentals	3,562,847	3,334,090	2,139,436
Sales of properties	7,644,006	345,525	
Interest	421,700	327,195	75,877
Other	159,157	207,994	39,763
Total to be remitted (Note 5)	11,787,710	4,214,804	2,255,076
Cumulative since April 9, 1981	18,257,590	6,469,880	2,255,076
EXCESS OF EXPENDITURES OVER PROCEEDS (EXCESS OF PROCEEDS OVER EXPENDITURES)			
For the period	(1,069,822)	6,456,969	8,196,491
Cumulative since April 9, 1981	13,583,638	14,653,460	8,196,491

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984, 1983 and 1982

1. Authority and activities

Canada Lands Company (Mirabel) Limited was incorporated on April 9, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation. It was added to Schedule C to the Financial Administration Act on March 25, 1982 by Order in Council.

Effective July 1, 1981, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for administering and developing a part of the peripheral lands of Mirabel in order to ensure a normal living environment for residents of the lands while safeguarding the operations of the Mirabel International Airport. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty. On May 21, 1982, Privy Council authorized the sale of certain properties; on February 23, 1984, it has authorized the disposition of the remaining properties within the territory under its responsibility.

Parliament has not authorized the Corporation to retain any proceeds from operations for its use.

2. Significant accounting policies

(a) Financial statement presentation

The statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures are incurred on behalf of the Minister and are reimbursable to the Corporation. All proceeds are payable to the Receiver General for Canada. Differences between parliamentary appropriations received and expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation.

(c) Sales of properties

Sales of properties are recognized when title passes to buyers and the Corporation is entitled to receive the amount of the proceeds.

(d) Pension plan

All employees of the Corporation participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. The Corporation's contributions, representing its total liability, are recorded on a current basis.

3. Due from (due to) Minister of Public Works

	1984	1983	1982
	$	$	$
Balance receivable (payable) at beginning of the period	486,615	(571,505)	
Less reimbursements		302,968	
	486,615	(268,537)	
Expenditures	10,717,888	10,671,773	10,451,567
	11,204,503	10,403,236	10,451,567
Less:			
Funds drawn from Department of Public Works votes			
Canada Lands Company (Mirabel) Limited (Vote 45)	8,975,000		
Canada Lands Company Limited (Vote 55)		9,814,963	
Land management and development (Vote 40)			11,023,072
Funds drawn from Treasury Board Vote 10			
Employment initiatives program	2,252,805		
Student summer and youth employment program		101,658	
	11,227,805	9,916,621	11,023,072
Balance receivable (payable) at end of the period	(23,302)	486,615	(571,505)

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984, 1983 and 1982—*Concluded*

4. Due from Department of Transport

The Corporation carried out specified work in the intermediate operational zone of the Mirabel International Airport under the jurisdiction and for the account of the Department of Transport. Expenditures so incurred during the period ended March 31, 1982 amounted to $299,669 and are shown as an amount due from that Department, having been reimbursed after that date.

5. Due to Receiver General for Canada

	1984	1983	1982
	$	$	$
Balance at beginning of the period	918,149	722,953	
Proceeds	11,787,710	4,214,804	2,255,076
	12,705,859	4,937,757	2,255,076
Remittances to the Consolidated Revenue Fund	8,928,043	4,019,608	1,532,123
Balance at end of the period	3,777,816	918,149	722,953

6. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada, which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

7. Contingency

Legal action has been instituted against the Corporation, the Attorney General of Canada, the Minister of Transport and the Minister of Public Works by some of the original Mirabel property owners who are asking to have the 1969 expropriation declared invalid.

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED

AUDITOR'S REPORT

THE HONOURABLE CHARLES LAPOINTE, P.C., M.P.
MINISTER OF PUBLIC WORKS

I have examined the balance sheets of Canada Lands Company (Le Vieux-Port de Montréal) Limited as at March 31, 1984, 1983 and 1982 and the statements of transactions for the years ended March 31, 1984 and 1983 and for the period from November 26, 1981 (date of incorporation) to March 31, 1982. My examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1984, 1983 and 1982 and the results of its operations and the changes in its financial position for the periods then ended in accordance with generally accepted accounting principles consistently applied.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 8, 1984

BALANCE SHEETS AS AT MARCH 31

ASSETS	1984	1983	1982	LIABILITIES	1984	1983	1982
	$	$	$		$	$	$
Cash and term deposit	1,777,378	969,172	456,164	Accounts payable	1,718,799	926,122	276,580
Accounts receivable	31,967	4,204	511	Due to Receiver General for Canada (Note 4)	74,612	148,571	511
Due from Minister of Public Works (Note 3)		99,912		Due to Minister of Public Works (Note 3)	16,764		180,298
Prepaid expenses	830	1,405	714		1,810,175	1,074,693	457,389
				SHAREHOLDER'S EQUITY			
				Capital stock (Note 5)			
	1,810,175	1,074,693	457,389		1,810,175	1,074,693	457,389

Approved by the Board:

PAUL-GÉRIN LAJOIE
Director

GUY LACOSTE
Director

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED—*Continued*

STATEMENTS OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS

	12 months ended March 31, 1984	12 months ended March 31, 1983	4 months ended March 31, 1982
	$	$	$
EXPENDITURES			
Expenditures incurred by the Department on the lands prior to February 1, 1982			156,239
Expenditures incurred by the Corporation for goods received or services rendered			
Operating			
Personnel costs	791,028	548,071	50,451
Professional and technical services (Note 6)	399,012	1,198,619	189,404
Maintenance of property	261,219	415,679	27,186
Administrative expenditures	173,520	259,125	9,042
Travel and representation	54,966	45,333	5,168
	1,679,745	2,466,827	281,251
Capital (Note 7)	10,459,979	4,153,085	157,212
Employment program—Job creation	384,039		
Total to be funded (Note 3)	12,523,763	6,619,912	594,702
Cumulative since November 26, 1981	19,738,377	7,214,614	594,702
PROCEEDS			
Interest	173,425	118,469	
Parking	109,794	14,127	
Rentals	104,119	33,042	511
Other	8,100	1,050	
Total to be remitted (Note 4)	395,438	166,688	511
Cumulative since November 26, 1981	562,637	167,199	511
EXCESS OF EXPENDITURES OVER PROCEEDS			
For the period	12,128,325	6,453,224	594,191
Cumulative since November 26, 1981	19,175,740	7,047,415	594,191

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984, 1983 and 1982

1. Authority and activities

Canada Lands Company (Le Vieux-Port de Montréal) Limited was incorporated on November 26, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation. It was added to Schedule C to the Financial Administration Act on March 25, 1982 by Order in Council.

Effective February 1, 1982, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for developing and for promoting the development of the lands of Le Vieux-Port de Montréal, and for administering, managing, and maintaining the property of Her Majesty located therein. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty.

Parliament has not authorized the Corporation to retain any proceeds from operations for its use.

2. Significant accounting policies

(a) Financial statement presentation

The statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures are incurred on behalf of the Minister and are reimbursable to the Corporation. All proceeds are payable to the Receiver General for Canada. Differences between parliamentary appropriations received and expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation. They also include costs of demolishing structures.

(c) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under the salary administration policy of the Corporation. The cost of these benefits is recorded in the year in which they are earned by the employees. The estimated liability resulting from this policy is included in accounts payable.

(d) Retirement savings plan

The Corporation has established a group retirement savings plan under which a single trust was established with a private sector organization in order to accumulate contributions to provide a retirement income for the employees through individually registered retirement savings plans. All contributions are paid by the employees, the Corporation acting solely as an agent without incurring any liability.

3. Due from (due to) Minister of Public Works

	1984	1983	1982
	$	$	$
Balance receivable (payable) at beginning of the period	99,912	(180,298)	
Expenditures	12,523,763	6,619,912	594,702
	12,623,675	6,439,614	594,702
Less:			
Funds drawn from Department of Public Works votes			
Canada Lands Company (Le Vieux-Port de Montréal) Limited (Vote 56)	12,256,400		
Canada Lands Company Limited (Vote 55)		6,339,702	
Land management and development (Vote 40)			775,000
Funds drawn from Treasury Board Vote 10			
Employment initiatives program	384,039		
	12,640,439	6,339,702	775,000
Balance receivable (payable) at end of the period	(16,764)	99,912	(180,298)

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984, 1983 and 1982—*Concluded*

4. Due to Receiver General for Canada

	1984	1983	1982
	$	$	$
Balance at beginning of the period	148,571	511	
Proceeds	395,438	166,688	511
	544,009	167,199	511
Remittances to the Consolidated Revenue Fund	469,397	18,628	
Balance at end of the period	74,612	148,571	511

5. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada, which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

6. Professional and technical services

Professional and technical services in 1983 include an amount of approximately $1,180,000 for the organization and holding by an urban animation non-profit corporation of a festival which took place on the lands of Le Vieux-Port de Montréal during the summer of 1982.

7. Capital expenditures

Capital expenditures in 1983 include an amount of $1,200,000 paid on March 31, 1983 to the Canada Ports Corporation for lands to be transferred to the Minister of Public Works and for which the Corporation has the mandate to carry out its immediate development.

8. Commitments

As at March 31, 1984, the Corporation's contractual commitments amount to approximately $5.5 million.

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1984
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Continued*

AUDITOR'S REPORT

THE HONOURABLE CHARLES LAPOINTE, P.C., M.P.
MINISTER OF PUBLIC WORKS

I have examined the balance sheets of Canada Lands Company (Vieux-Port de Québec) inc. as at March 31, 1983 and 1982 and the statements of transactions for the year ended March 31, 1983 and for the period from April 9, 1981 (date of incorporation) to March 31, 1982. My examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1983 and 1982 and the results of its operations and the changes in its financial position for the periods then ended in accordance with generally accepted accounting principles consistently applied.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 17, 1983

BALANCE SHEETS AS AT MARCH 31

ASSETS	1983	1982	LIABILITIES	1983	1982
	$	$		$	$
Cash	512,381	2,393,983	Accounts payable	1,927,401	2,784,975
Accounts receivable (Note 3)	754,587	2,325	Due to Receiver General for Canada (Note 5)	32,704	
Due from Minister of Public Works (Note 4)	693,137	388,667		1,960,105	2,784,975
			SHAREHOLDER'S EQUITY		
			Capital stock (Note 6)		
	1,960,105	2,784,975		1,960,105	2,784,975

Approved by the Board:

JEAN LAMBERT
Director

PIERRE POLIQUIN
Director

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Concluded*

STATEMENTS OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS

	12 months ended March 31, 1983	11 months ended March 31, 1982
	$	$
EXPENDITURES		
Expenditures incurred by the Department on the lands prior to August 1, 1981		450,084
Expenditures incurred by the Corporation for goods received or services rendered		
Operating		
Public affairs and animation	656,718	237,029
Administration, finance and property	507,812	261,845
Management's office and executive vice-president	248,891	201,613
Planning and development	228,316	106,559
	1,641,737	807,046
Capital	17,959,895	10,130,170
Employment program—Job creation	49,480	
Total to be funded (Note 4)	19,651,112	11,387,300
Cumulative since April 9, 1981	31,038,412	11,387,300
PROCEEDS		
Interest	232,708	119,437
Rentals	220,340	
Other	6,500	
Total to be remitted (Note 5)	459,548	119,437
Cumulative since April 9, 1981	578,985	119,437
EXCESS OF EXPENDITURES OVER PROCEEDS		
For the period	19,191,564	11,267,863
Cumulative since April 9, 1981	30,459,427	11,267,863

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983 and 1982

1. Authority and activities

Canada Lands Company (Vieux-Port de Québec) inc. was incorporated on April 9, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation. It was added to Schedule C to the Financial Administration Act on March 25, 1982 by Order in Council.

Effective August 1, 1981, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for the implementation of a general development plan for the lands of the Vieux-Port de Québec under its jurisdiction and for administering, managing, promoting and operating such lands and their developments. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty.

Parliament has not authorized the Corporation to retain any proceeds from operations for its use.

2. Significant accounting policies

(a) Financial statements presentation

The statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures are incurred on behalf of the Minister and are reimbursable to the Corporation. All proceeds are payable to the Receiver General for Canada. Differences between parliamentary appropriations received and expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation. They also include costs of acquiring and demolishing structures.

3. Accounts receivable

During the year ended March 31, 1983 the Corporation incurred expenditures of $124,389 for Parks Canada, $274,333 for Canada Ports Corporation and $442,888 for another public body. These expenditures were billed to these corporations. A total amount of $724,363 remained unpaid as at March 31, 1983 and is included in accounts receivable.

4. Due from Minister of Public Works

	1983	1982
	$	$
Balance receivable at beginning of the period	388,667	
Expenditures	19,651,112	11,387,300
	20,039,779	11,387,300
Less:		
Funds drawn from Department of Public Works votes		
Canada Lands Company Limited (Vote 55)	19,297,162	
Land management and development (Vote 40)		10,998,633
Funds drawn from Treasury Board Vote 10		
Student summer and youth employment program	49,480	
	19,346,642	10,998,633
Balance receivable at end of the period	693,137	388,667

5. Due to Receiver General for Canada

	1983	1982
	$	$
Balance at beginning of the period		
Proceeds	459,548	119,437
	459,548	119,437
Remittances to the Consolidated Revenue Fund	426,844	119,437
Balance at end of the period	32,704	

6. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada and which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

7. Commitments

As at March 31, 1983, the Corporation's contractual commitments amount to approximately $4.8 million.

8. Contingency

The Corporation has received a claim of approximately $1 million for supplementary costs which, according to the claimant, were incurred because of changes in the conditions for the realization of a project. No provision has been recorded in the accounts. Any payment which might be made under this claim will be recovered from the Minister of Public Works as a capital expenditure.

CANADA MORTGAGE AND HOUSING CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA MORTGAGE AND HOUSING CORPORATION

We have examined the corporate account balance sheet of Canada Mortgage and Housing Corporation as at December 31, 1983 and the related statements of operations and reserve fund and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1983 and the results of its operations and changes in its financial position for the year then ended in accordance with the accounting principles described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and, subject to the uncertainty as to authority referred to in Note 3, the transactions that have come under our notice have been within the statutory powers of the Corporation.

CHARLES RONDEAU, C.A.
of the firm
Mallette, Benoit, Boulanger, Rondeau & Associés

JAMES J. SMITH, C.A.
of the firm
Burke, Newman & Co.

Ottawa, February 24, 1984

CORPORATE ACCOUNT

BALANCE SHEET AS AT DECEMBER 31, 1983
(in thousands of dollars)

STATEMENT C1

ASSETS	1983	1982
Investments		
Loans—Schedule I	8,750,158	8,937,527
Investments under federal-provincial agreements—Schedule II	1,353,430	1,249,937
Real estate—Schedule III (Note 2)	90,164	88,522
Agreements for sale and mortgages arising from sales of real estate, including accrued interest	71,295	80,305
	10,265,047	10,356,291
Cash and Short Term Deposits	132,119	73,796
Accounts Receivable		
Due from the Minister	49,092	198,448
Due under federal-provincial agreements	7,964	9,845
Due from Funds administered	6,333	
Other	8,821	12,049
	72,210	220,342
Deferred Income Taxes	9,908	11,104
Business Premises, Office Furniture and Equipment		
At cost	29,639	26,576
Less: accumulated depreciation	17,855	16,458
	11,784	10,118
Other Assets	7,771	11,889
	10,498,839	10,683,540

LIABILITIES	1983	1982
Borrowings from the Government of Canada—Schedule IV (Note 4)	10,159,950	10,175,614
Cheques Issued in Excess of Funds on Deposit	116,329	125,126
Accounts Payable and Accrued Liabilities		
Temporary borrowings		170,000
Due to the Receiver General for Canada	52,121	16,672
Due under federal-provincial agreements	33,844	28,616
Due to Funds administered		22,107
Other	26,718	26,344
	112,683	263,739
Deposits and Contractors' Holdbacks	3,196	737
Actuarial Obligation to the Pension Fund	11,254	15,689
Deferred Income on Federal-Provincial Agreements	38,672	43,294
Deferred Profits on Sales of Real Estate	6,755	9,341
	10,448,839	10,633,540
CAPITAL AND RESERVE FUND		
Capital—Authorized and fully paid by the Government of Canada	25,000	25,000
Reserve Fund—Statement C2	25,000	25,000
	50,000	50,000

See accompanying notes.

ROBERT C. MONTREUIL
President

HAROLD S. PERRIE
Chief Accountant

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

STATEMENT OF OPERATIONS AND RESERVE FUND
(in thousands of dollars)

STATEMENT C2

	Year ended December 31, 1983			Year ended December 31, 1982		
	Direct Financing Operations		Grants, Contributions and Subsidies	Direct Financing Operations		Grants, Contributions and Subsidies
Revenues						
Loans						
Interest earned	728,824			744,339		
Recovery of interest rate losses	57,563		57,563	51,514		51,514
Application fees on mortgage loans				1,603		
	786,387			797,456		
Interest charged by the Government of Canada	714,353	72,034		722,507	74,949	
Forgiveness of loans			177,816			123,429
Federal-Provincial Agreements						
Interest earned	91,213			78,937		
Recovery of interest rate losses	315		315	329		329
Gain on disposal of land assembly projects	5,662			3,918		
	97,190			83,184		
Interest charged by the Government of Canada	69,311	27,879		63,683	19,501	
Losses arising from agreements			125,983			146,758
Agreements for Sale and Mortgages						
Interest earned	7,309			8,248		
Interest charged by the Government of Canada	3,680	3,629		4,115	4,133	
Real Estate						
Operating loss before interest charges			2,016			1,210
Interest charged by the Government of Canada			4,453			5,474
Gain on disposal of real estate		2,568			1,452	
Loss on disposal of properties acquired on default			4,247			15,593
Other Interest Income		12,859			16,308	
Other Income		6,849			3,234	
Grants, Direct Subsidies and Research			1,390,816			1,240,281
Margin on Financing Operations		125,818			119,577	
Expenses						
Administrative expenses	173,484			158,597		
Recoveries—From the Minister	(67,695)		67,695	(48,009)		48,009
—From Funds administered	(58,626)			(37,267)		
—Other	(10,977)	36,186		(12,762)	60,559	
Total charged to the Government of Canada—Schedule V			1,830,904			1,632,597
Income before Income Taxes		89,632			59,018	
Income Taxes—Current	41,428			28,489		
—Deferred	1,196	42,624		511	29,000	
Net Income transferred to Reserve Fund		47,008			30,018	
Balance in Reserve Fund, beginning of year		25,000			5,000	
		72,008			35,018	
Deduct: excess over authorized amount transferred to the credit of the Receiver General for Canada		47,008			10,018	
Balance in Reserve Fund, end of year		25,000			25,000	

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION
(in thousands of dollars)

STATEMENT C3

	Year ended December 31, 1983		Year ended December 31, 1982	
	Direct Financing Operations	Grants, Contributions and Subsidies	Direct Financing Operations	Grants, Contributions and Subsidies
Cash Provided				
Operations				
Interest earned	840,205		847,832	
Cash recovered from the Government of Canada		1,979,702		1,453,548
Gain on disposal of land assembly projects	5,662		3,918	
Other receipts	79,020		56,318	
	924,887		908,068	
Borrowings from the Government of Canada	423,500		431,000	
Temporary borrowings			170,000	
Loan repayments	544,338		370,774	
Real estate disposals (net)			10,654	
Increase in accrued interest on borrowings	10,449		1,257	
Decrease in accrued interest on loans	8,162		24,569	
Decrease in agreements for sale and mortgages	9,010		4,157	
Increase in operating liabilities and deferred income	5,955			
Received from the Government of Canada on prior year's disbursements	150,326	(150,326)		
	2,076,627	1,829,376	1,920,479	1,453,548
Cash Applied				
Operations				
Interest expense (less interest capitalized, 1983 — $46,214, 1982 — $36,893)	729,466		738,462	
Expenditures made on behalf of the Government of Canada (less depreciation, 1983 — $1,528, 1982 — $1,973)		1,829,376		1,630,624
Administrative payments (less depreciation, 1983 — $1,397, 1982 — $1,724)	104,391		108,868	
Income taxes	42,624		29,000	
	876,481		876,330	
Increase in investments under federal-provincial agreements	103,493		98,513	
Increase in operating assets	54,233		8,421	
Increase in due from the Minister			177,076	(177,076)
Decrease in temporary borrowings	170,000			
Decrease in operating liabilities and deferred income			37,025	
Excess reserve transferred to the credit of the Receiver General for Canada	47,008		10,018	
Repayment of borrowings from the Government of Canada	449,613		371,919	
Loan advances	365,131		336,483	
Business premises, office furniture and equipment additions	3,063		2,425	
Reduction of unfunded obligation to employees' Pension Fund	4,435		2,269	
Real estate additions (net)	3,170			
	2,076,627	1,829,376	1,920,479	1,453,548

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1983

Canada Mortgage and Housing Corporation was constituted as a Crown Corporation by an Act of Parliament on January 1, 1946. Its activities are regulated by the National Housing Act, the Canada Mortgage and Housing Corporation Act and, in certain respects, the Financial Administration Act, and include:

(i) Financing housing through the making of mortgage loans under specific conditions at interest rates normally at market rates which are generally higher than the rates it pays on funds borrowed from the Government of Canada.

(ii) Making certain payments or incurring expenses in the process of delivering housing programs on behalf of the federal government. These payments and expenses include grants, contributions, subsidies, loan forgiveness, losses on real estate, losses under federal-provincial agreements, interest rate losses, research and development, and specified administrative costs. The funding for these activities is provided for in Main or Supplementary Estimates which are tabled in Parliament. Parliamentary approval is by way of Appropriation Acts which authorize the responsible Minister to reimburse the Corporation for the specified payments and expenses for the fiscal year concerned. The Corporation seeks recovery through the year as payments and expenses are incurred.

(iii) Establishing a framework of confidence for mortgage lending by private institutions, the chief instrument being the provision of mortgage insurance. This facilitates an adequate supply of mortgage funds by reducing the risk to lenders and encouraging the secondary market trading of mortgages. To this end the Corporation administers on behalf of the Government of Canada certain Insurance and Guarantee Funds.

1. Significant Accounting Policies—Corporate Account

The Corporation follows generally accepted accounting policies or, in certain cases, accounting policies appropriate to the Corporation's activities and governing legislation. The financial statements of the Mortgage Insurance Fund and the Other Insurance and Guarantee Funds are not consolidated with these financial statements. The principal accounting policies followed by the Corporation are:

(a) Interest Income and Expense

Interest income and expense are accounted for on the accrual basis.

(b) Grants, Contributions and Subsidies

Grants, contributions and subsidies made on behalf of the Minister responsible for the Corporation and other Ministers of the Crown are recorded as recoverable when expenses are recognized.

(c) Loans

Loans are capitalized as funds are advanced. Where loans contain forgiveness clauses, such forgiveness is recorded when the loans are initiated and recovered from the Minister. Loans under certain programs give rise to interest rate losses which are recoverable from the Minister. No provisions are made for possible losses on loans. Losses on insured loans are recoverable from the Mortgage Insurance Fund while property acquired upon default of uninsured loans is subject to loss recovery as described under Real Estate.

(d) Real Estate

Real estate funded by the Corporation is recorded at cost. Real estate acquired upon default of loans is recorded at the unpaid loan balance plus interest accrued to the date of acquisition by default, together with acquisition expenditures and any modernization and improvement costs. Both the net operating costs prior to disposal and net losses resulting from the disposal of properties acquired upon default of loans are recoverable from the Minister. Profits on the sale of Corporation-funded real estate or real estate acquired without cost are recognized as income as payments are received.

(e) Depreciation

Depreciation of real estate funded by the Corporation is recorded on a straight-line basis over the term established for repayment of borrowings to finance construction or acquisition of the real estate.

Depreciation on business premises, office furniture and equipment is recorded on a diminishing balance basis at capital cost allowance rates in accordance with the provisions of the Income Tax Act, Canada.

(f) Federal-Provincial Agreements

Investments made under agreements with the provinces to encourage development of rental housing, land assembly, cooperative housing and rural and native housing are considered joint ventures. The underlying assets include agreements for sale, mortgages and real estate.

The Corporation has a seventy-five percent share in the joint ventures which is accounted for on the equity method. Where the Province is responsible for the administration of projects, the Corporation relies on financial information provided by the Province.

Gains on the sales of land assembly projects are retained by the Corporation and are recognized as income as payments are received. The timing of these sales is dependent on many factors and as a result the earnings derived therefrom fluctuate from year to year. Losses incurred on federal-provincial investments are recoverable from the Minister.

(g) Income Tax

The Corporation is subject to federal income tax and provides for income tax on the tax allocation basis. Under this basis the provision for income tax is determined from the earnings reported in the statement of operations rather than from the Corporation's income for tax purposes.

(h) Reserve Fund

Income or loss after income taxes is transferred to the Reserve Fund which is limited by Order-in-Council to $25 million. Any excess over this amount is transferred to the credit of the Receiver General for Canada.

(i) Employees' Pension Plan

Current service costs of the employees' pension plan are charged to earnings and funded on the basis of an actuarial study made at least every three years in accordance with the provisions of the Pension Benefits Standards Act which is administered by the Federal Department of Insurance.

Experience deficiencies or surpluses determined by actuarial study are recognized in the year in which such deficiencies or surpluses are identified. The remaining actuarial obligation will be funded by annual payments of principal and interest up to December 31, 1994. The actuarial study conducted in 1983 reflected an improved projection resulting in a downward adjustment of $1.2 million.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1983—*Concluded*

2. Real Estate

The overall appraised value of real estate is in excess of its book value by $22 million. However, potential losses on specific properties could amount to $24 million based on appraised values determined at November 30, 1983.

3. Canadian Home Ownership Stimulation Plan (CHOSP)

The regulatory authority under which CHOSP payments are being made has been challenged by a Co-Chairman of the Standing Joint Committee of the Senate and Commons on Regulations and Statutory Instruments. The objections relate to lack of specific government regulations covering such payments, and lack of security where the payments represent forgivable loans. However, it is the Corporation's opinion that the amounts are properly authorized and secured under the National Housing Act.

4. Borrowings from the Government of Canada

The Corporation borrows from the Government of Canada under the provisions of Section 22 of the CMHC Act and Section 40 and 55 of the National Housing Act to finance investment in loans, federal-provincial agreements, real estate and agreements for sale and mortgages arising from sales of real estate. The borrowings are evidenced by debentures, which bear interest at varying rates and are repayable over periods not in excess of 50 years.

5. Contingent Liabilities

In the normal course of operations, the Corporation is subject to legal claims, the effect of which cannot be determined until they are settled. At December 31, 1983, most of the claims outstanding are not expected to have a result which would be significant in relation to the financial position of the Corporation. However, during 1982 a large number of actions were begun against the Corporation jointly with other parties claiming damages arising from installation of urea formaldehyde foam insulation, which total approximately $49 million. The Corporation does not admit liability in these cases but, until the actions have been heard by the courts, it is impossible to determine if there is a potential liability in this respect and thus no provision for possible loss arising from these legal actions is included in these financial statements. Should costs arise as a result of these actions they would be charged in the year when the costs are incurred.

6. Commitments

Commitments outstanding for investments under federal-provincial agreements and loans amounted to $800 million at December 31, 1983 (1982—$900 million).

7. Comparative Figures

The 1982 comparative figures have been reclassified to conform to the statement presentation adopted in 1983.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

LOANS
(in thousands of dollars)

SCHEDULE I

	Balance December 31		Advances during the year	
	1983	1982	1983	1982
Market Housing				
Uninsured loans				
Homeowners (NHA 1944)	13	20		
Student Housing	381,355	385,536		
Housing for Indians	38,198	32,202	7,284	
Assisted Home Ownership Programs				
1976 program	56,336	77,664	5,866	10,939
1978 program	4,933	5,103	970	1,835
Assisted Rental Program	430,711	329,606	107,200	75,164
Accrued interest	10,447	9,997		
	921,993	840,128	121,320	87,938
Insured loans				
Homeowners and Rentals	742,547	869,378	4,591	9,816
Assisted Home Ownership Program	474,769	589,622	9	315
Accrued interest	10,565	13,349		
	1,227,881	1,472,349	4,600	10,131
	2,149,874	2,312,477	125,920	98,069
Social Housing				
Uninsured loans				
Non-Profit and Limited Dividend	2,281,854	2,293,835	8,634	6,856
Public Housing	2,628,068	2,632,204	11,884	30,392
Housing for Indians	10,468	9,208	1,290	14,701
Accrued interest	128,169	128,887		
	5,048,559	5,064,134	21,808	51,949
Rehabilitation and Conservation				
Uninsured loans				
Residential Rehabilitation Assistance Program	162,645	162,805	172,758	134,530
Accrued interest	2,013	1,892		
	164,658	164,697		
Community Services				
Uninsured loans				
Municipal Sewage Treatment projects	1,123,745	1,128,996	27,441	39,122
Land Assembly	147,718	154,886	2,679	804
Neighbourhood Improvement Program	51,279	37,489	14,055	7,663
Urban Renewal	26,698	31,990	470	4,346
Accrued interest	37,627	42,858		
	1,387,067	1,396,219	44,645	51,935
	8,750,158	8,937,527	365,131	336,483
Uninsured loans	7,522,277	7,465,178	360,531	326,352
Insured loans	1,227,881	1,472,349	4,600	10,131
	8,750,158	8,937,527	365,131	336,483

CORPORATE ACCOUNT

INVESTMENTS UNDER FEDERAL-PROVINCIAL AGREEMENTS
(in thousands of dollars)

SCHEDULE II

	Balance December 31		Additions during the year	
	1983	1982	1983	1982
Rental housing	696,175	633,137	58,281	51,294
Land assembly	167,939	172,897	14,532	4,576
Rural and native housing	398,425	335,395	81,042	68,768
Co-operative housing	90,891	108,508	2	347
	1,353,430	1,249,937	153,857	124,985

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

REAL ESTATE
(in thousands of dollars)

SCHEDULE III

	Balance December 31		Additions during the year		Disposals during the year	
	1983	1982	1983	1982	1983	1982
Constructed by the Corporation or acquired from the Government of Canada						
Single houses	1,676	2,152	160	73	636	100
Row housing	2,393	2,382	11	28		
Multiple dwellings	2,361	4,917	336	169	2,892	
Acquired as a result of Default						
Single houses	1,413	2,448	1,678	2,974	2,713	2,220
Row housing	14,899	13,985	1,591	742	677	3,262
Multiple dwellings	33,073	38,702	5,715	12,626	11,344	26,194
Demonstration projects	15,231	12,072	3,611	6,414	452	5,893
Vacant land	20,669	15,563	10,976	1,177	5,870	234
Leased land	1,174	1,192			18	46
Other	13,297	13,258	39	1,548		1,203
Total, at cost	106,186	106,671	24,117	25,751	24,602	39,152
Accumulated depreciation	16,022	18,149				
	90,164	88,522				

CORPORATE ACCOUNT

BORROWINGS FROM THE GOVERNMENT OF CANADA
(in thousands of dollars)

SCHEDULE IV

	Balance December 31		Borrowed during the year		Repaid during the year	
	1983	1982	1983	1982	1983	1982
Loans	8,655,755	8,843,518	237,000	260,500	424,763	344,931
Investments under Federal-Provincial Agreements	1,326,508	1,173,945	173,500	165,500	20,937	22,606
Real Estate	77,771	68,684	13,000	5,000	3,913	4,382
	10,060,034	10,086,147	423,500	431,000	449,613	371,919
Accrued Interest	99,916	89,467				
	10,159,950	10,175,614				

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

GRANTS, CONTRIBUTIONS AND SUBSIDIES
(in thousands of dollars)

SCHEDULE V

	Year ended December 31	
	1983	1982
On Behalf of the Minister Responsible for the Canada Mortgage and Housing Corporation		
Market Housing		
Canadian Home Ownership Stimulation Plan		
Contributions	587,400	191,329
Loans repayable by contributions	(170,487)	170,487
Assisted Home Ownership Programs	7,395	13,578
Assisted Rental Program	36,837	32,297
Canada Rental Supply Plan	5,351	1,204
Canada Mortgage Renewal Plan	33,028	6,683
Interest and loan losses	9,114	5,836
	508,638	421,414
Social Housing		
Public Housing Subsidies	393,433	399,147
Non-profit and Co-operative Assistance	372,546	192,342
Community Resource Groups	7,153	8,656
Real estate operating losses	6,469	6,684
Real estate disposal losses	4,247	15,593
Summer youth employment	168	110
Interest and land lease losses	18,522	18,795
	802,538	641,327
Rehabilitation and Conservation		
Residential Rehabilitation Assistance Program	182,800	135,170
Canada Home Renovation Plan	173,775	36,956
Emergency Repair	2,073	1,526
Interest and loan losses	4,537	2,283
	363,185	175,935
Community Services		
Neighbourhood Improvement Program	17,179	14,092
Municipal Incentive Grants		2,500
Municipal Water and Sewage Loan Forgiveness	6,248	13,269
Community Service Contribution Program	15,301	87,253
Urban Renewal Program	2,034	7,947
Interest and land disposal losses	1,945	4,756
	42,707	129,817
Research, Development, Demonstration and Information		
External Research	9,222	8,105
Information to Public	1,187	1,494
Internal Research Recoveries	12,415	11,968
Granville Island		370
Energy Programs	282	108
	23,106	22,045
	1,740,174	1,390,538
On Behalf of the Minister of Energy, Mines and Resources		
Home Insulation Grants	90,730	207,847
Canada Oil Substitution Program		34,212
	90,730	242,059
Total charged to the Government of Canada	1,830,904	1,632,597

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

AUDITORS' REPORT

TO THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA MORTGAGE AND HOUSING CORPORATION

We have examined the balance sheets of the Mortgage Insurance Fund and the Other Insurance and Guarantee Funds administered by Canada Mortgage and Housing Corporation as at December 31, 1983 and the related statements of operations and deficit or surplus and statements of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Funds as at December 31, 1983 and the results of their operations and changes in their financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions of the Funds that have come under our notice have been within the statutory powers of the Corporation.

CHARLES RONDEAU, C.A.
of the firm
Mallette, Benoit, Boulanger,
Rondeau & Associés
JAMES J. SMITH, C.A.
of the firm
Burke, Newman & Co.

Ottawa, February 24, 1984

FUNDS ADMINISTERED — MORTGAGE INSURANCE FUND

BALANCE SHEET AS AT DECEMBER 31, 1983
(in thousands of dollars)

STATEMENT F1

ASSETS	1983	1982
Accounts Receivable	14,109	14,075
Short Term Securities	32,106	35,685
Due from Canada Mortgage and Housing Corporation		22,119
Mortgages		
Accepted in lieu of claims	19,044	13,762
Arising from sales of real estate	105,636	121,570
	124,680	135,332
Real Estate		
At cost	275,901	331,141
Less: provision for revaluation	124,707	130,194
	151,194	200,947
	322,089	408,158

LIABILITIES	1983	1982
Accounts Payable and Accrued Liabilities	17,416	11,605
Provision for Loss on Claims	141,350	57,702
Unearned Premiums	174,373	131,076
Premium Deficiency	196,905	119,893
Due to Canada Mortgage and Housing Corporation	6,308	
Borrowings from the Government of Canada (Note 2)	298,980	340,832
	835,332	661,108
Deficit (Note 3)	513,243	252,950
	322,089	408,158

See accompanying notes.

ROBERT C. MONTREUIL
President

HAROLD S. PERRIE
Chief Accountant

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED— MORTGAGE INSURANCE FUND

STATEMENT OF OPERATIONS AND DEFICIT
(in thousands of dollars)

STATEMENT F2

	Year ended December 31	
	1983	1982
Revenue		
Premiums	54,536	35,277
Application fees	17,071	8,850
Interest	17,783	17,585
Total Revenue	89,390	61,712
Expenses		
Insurance issuance	38,626	15,930
Claims	215,362	87,787
Real estate	(23,667)	25,172
Interest	41,481	43,731
General administration	869	3,293
	272,671	175,913
Adjustment to premium deficiency	77,012	(85,509)
Total Expenses	349,683	90,404
Net Loss	260,293	28,692
Deficit, beginning of year	252,950	224,258
Deficit, end of year	513,243	252,950

See accompanying notes.

FUNDS ADMINISTERED— MORTGAGE INSURANCE FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION
(in thousands of dollars)

STATEMENT F3

	Year ended December 31	
	1983	1982
Cash Provided		
Operations		
Proceeds from real estate sales	288,242	294,281
Premiums	97,833	33,277
Application fees	17,071	8,850
Interest	16,948	15,749
	420,094	352,157
Mortgage repayments	19,160	19,251
Advances from Canada Mortgage and Housing Corporation	28,427	
Short term securities redeemed	3,586	
	471,267	371,408
Cash Applied		
Operations		
Claims	295,869	213,729
Real estate operations	32,602	37,667
Administrative charges	58,481	37,157
Interest	44,315	40,709
	431,267	329,262
Advances to Canada Mortgage and Housing Corporation		6,461
Investment in short term securities		35,685
Repayment of borrowings from the Government of Canada	40,000	
	471,267	371,408

See accompanying notes.

FUNDS ADMINISTERED— OTHER INSURANCE AND GUARANTEE FUNDS

BALANCE SHEET AS AT DECEMBER 31, 1983
(in thousands of dollars)

STATEMENT F4

	Home Improvement Loan Insurance Fund		Rental Guarantee Fund	
ASSETS	1983	1982	1983	1982
Cash	4	2		
Short Term Securities	6,941	6,402	19,254	17,474
Mortgages	22	26	10,075	8,963
	6,967	6,430	29,329	26,437

	Home Improvement Loan Insurance Fund		Rental Guarantee Fund	
LIABILITIES	1983	1982	1983	1982
Due to Canada Mortgage and Housing Corporation	18	7	7	5
Unearned Premiums	17	31		
Surplus	6,932	6,392	29,322	26,432
	6,967	6,430	29,329	26,437

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED— OTHER INSURANCE AND GUARANTEE FUNDS

STATEMENT OF OPERATIONS AND SURPLUS

(in thousands of dollars)

STATEMENT F5

	Year ended December 31			
	Home Improvement Loan Insurance Fund		Rental Guarantee Fund	
	1983	1982	1983	1982
Revenue				
Premiums	18	27		
Recoveries on claims paid	49	68		
Interest	633	584	1,745	1,668
Income from mortgages	2	4	1,164	1,216
Total Revenue	702	683	2,909	2,884
Expenses				
Claims	69	54		
Rental subsidy			14	31
General administration	93	149	5	13
Total Expenses	162	203	19	44
Net Income	540	480	2,890	2,840
Surplus, beginning of year	6,392	5,912	26,432	23,592
Surplus, end of year	6,932	6,392	29,322	26,432

See accompanying notes.

FUNDS ADMINISTERED— OTHER INSURANCE AND GUARANTEE FUNDS

STATEMENT OF CHANGES IN FINANCIAL POSITION

(in thousands of dollars)

STATEMENT F6

	Year ended December 31			
	Home Improvement Loan Insurance Fund		Rental Guarantee Fund	
	1983	1982	1983	1982
Cash Provided				
Operations				
Interest	633	584	1,745	1,668
Other income	69	99	1,164	1,216
Decrease in mortgage receivable	4	27		1,582
Increase in advances from Canada Mortgage and Housing Corporation	11		2	
	717	710	2,911	4,466
Cash Applied				
Rental subsidy			14	31
Operating expenses	162	203	5	13
Investment in short term securities and cash	541	443	1,780	4,393
Increase in mortgage			1,112	
Decrease in advances from Canada Mortgage and Housing Corporation		46		29
Reduction in unearned premiums	14	18		
	717	710	2,911	4,466

See accompanying notes.

FUNDS ADMINISTERED

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1983

The Corporation administers certain Insurance and Guarantee Funds on behalf of the Government of Canada. The Mortgage Insurance Fund, the largest of the Funds, is the chief instrument for establishing a framework of confidence for mortgage lending by private institutions. This instrument facilitates an adequate supply of mortgage funds by reducing the risk to lenders and encouraging the secondary market trading of mortgages. The Mortgage Insurance Fund was established to provide for claims made under the National Housing Act and is the depository for the mortgage insurance premiums paid by borrowers. To the extent that the assets of the Fund are not sufficient to meet claims against it, the Minister at the request of the Corporation may, out of the Consolidated Revenue Fund, advance to the Corporation upon terms and conditions approved by the Governor-in-Council the amounts necessary to enable the Corporation to discharge its obligations on behalf of the Mortgage Insurance Fund.

1. Significant Accounting Policies—Funds Administered

The financial statements of the Insurance and Guarantee Funds are prepared in accordance with generally accepted accounting principles. The principal accounting policies are:

(a) Mortgages

Mortgages include unpaid principal plus accrued interest.

Mortgages accepted in lieu of claims are shown net of a provision for expected defaults and a provision for interest loss where the mortgage interest rate is lower than the Fund's borrowing rate.

(b) Real Estate

Real estate is acquired upon the payment of a claim resulting from a loan default and is valued at the lower of cost and net realizable value. Cost is comprised of the unpaid loan balance plus interest accrued to the date of acquisition together with acquisition and capital improvement expenditures. Net realizable value is calculated as the current appraised value of the property, as determined by the Corporation, less the discounted value of estimated selling, operating and interest holding costs. Depreciation is not recorded on the real estate.

(c) Provision for Loss on Claims

This provision represents the estimated loss to be incurred on claims in the process of payment and on claims incurred but not yet received by the Corporation.

(d) Premium Deficiency

The premium deficiency represents the excess of estimated discounted costs on future claims over the amount of unearned premium revenue relating to the policies in force. The premium deficiency at the end of each year is estimated using actuarial valuations undertaken by the Corporation.

(e) Premiums

Premiums on insurance policies relate both to the risk insured and the costs of issuing the policy. The risk-related portion is deferred and taken into income as earned over the life of the related policies. The formulae under which the premiums are earned relate to the amount of risk in each year of coverage using risk factors established by the Federal Department of Insurance. The portion relating to issuance costs is taken into income as received.

CANADA MORTGAGE AND HOUSING CORPORATION—*Concluded*

FUNDS ADMINISTERED

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Concluded*

(f) Application Fees

Application fees received on insurance policies are taken into income as received. Prior to Royal Assent on Bill C-89 on April 8, 1982, these fees were retained in the Corporate Account.

(g) Insurance Issuance Costs

Insurance issuance costs are expensed as incurred. Prior to Royal Assent on Bill C-89 on April 8, 1982, all insurance issuance costs were expensed in the Corporate Account.

(h) Interest Income and Expense

Interest income and expense are recorded on the accrual basis.

(i) Income Tax

The Insurance and Guarantee Funds are not subject to the provisions of the Income Tax Act, Canada.

2. Borrowings from the Government of Canada—Mortgage Insurance Fund

The Corporation borrows from the Government of Canada, on behalf of the Fund, under provisions of Section 9 of the National Housing Act, in order to meet the Fund's obligations. The borrowings are evidenced by notes payable. These notes bear interest at varying rates equal to the rates which the Minister of Finance approves for loans to Crown Corporations and are repayable not later than March 31, 1985.

3. Actuarial Valuation—Mortgage Insurance Fund

An actuarial study of the Mortgage Insurance Fund undertaken by the Corporation during the year disclosed that the Fund continues to be inadequate to pay all future claims in respect of business in force. The actuarial deficit as at September 30, 1983, estimated to be $475 million, has accumulated to $513 million at December 31, 1983.

The deficit results from the charging of inadequate premiums primarily with respect to the Assisted Home Ownership and Assisted Rental Programs.

If the assumptions made in the actuarial study as to future trends are borne out by events, the deficit could result in a request to the Government of Canada for the funds necessary for the Corporation to discharge its obligations as provided for in the National Housing Act.

4. Insurance in Force—Mortgage Insurance Fund

At December 31, 1983, the insurance policies in force totalled approximately $33.5 billion (1982—$29.1 billion).

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.

AUDITOR'S REPORT

THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of Canada Museums Construction Corporation Inc. as at March 31, 1984 and the statement of changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 7, 1984

BALANCE SHEET AS AT MARCH 31, 1984
(in thousands of dollars)

ASSETS	1984	1983	LIABILITIES	1984	1983
Cash	1,406	652	Accounts payable and accrued liabilities	2,118	915
Accounts receivable	195	150	SHAREHOLDERS' EQUITY		
Construction in progress (Schedule)	13,869	2,689	Capital stock (Note 3)		
			Contributed capital (Note 4)	13,352	2,576
	15,470	3,491		15,470	3,491

Approved by the Board:

J. A. H. MACKAY
Director

ROBERT RABINOVITCH
Director

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Source of funds		
Contributed capital (Note 4)	10,776	2,576
Accounts payable and accrued liabilities	1,203	915
	11,979	3,491
Application of funds		
Construction in progress (Schedule)	11,180	2,689
Accounts receivable	45	150
	11,225	2,839
Increase in funds	754	652
Cash, beginning of year	652	
Cash, end of year	1,406	652

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority and activities

The Corporation was incorporated on June 21, 1982 under the Canada Business Corporations Act. The Corporation is an agent of Her Majesty pursuant to the Government Companies Operations Act, and is named as an agency Crown corporation in Schedule C of the Financial Administration Act. Two-thirds of the capital stock is held by the Canada Lands Company Limited, also a Schedule C Crown corporation, and one-third is held by the Minister of Communications. The shareholders have entered into appropriate agreements to ensure that control of the Corporation lies with the Minister of Communications.

The business of the Corporation is limited to the construction, in the National Capital Region, of buildings for the National Gallery of Canada, the National Museum of Man or any other national museum which the Governor in Council may direct from time to time, including the acquisition, control, administration and disposal of the lands required for the construction.

Cabinet has approved the construction sites, architects, building concepts as developed by the architects and the long-term forecast of the building schedule and funding requirements for each Museum. The Cabinet Committee on Priorities and Planning had originally allocated a total of $185 million to be split evenly between the two museums, excluding the cost of sites for the construction of the Museums. In November 1983, the Committee approved a further $4.85 million for additional parking spaces for the National Gallery of Canada and $1.6 million to cover cost increases.

The Corporation has obtained the necessary license for the National Gallery of Canada site and negotiation is in progress with a federal agency and other parties concerned to seek license for the National Museum of Man site.

Unless otherwise directed by the Governor in Council, the Corporation shall be wound up after completion of the Museums construction projects, scheduled for completion by March 31, 1987.

2. Accounting policies

(a) Basis of accounting

These financial statements account for the costs incurred by the Corporation on the construction of the Museums. They do not account for costs incurred by others for sites and accommodations planning.

(b) Capitalization

All expenditures including those for site evaluation, design, construction and administration will be capitalized until the Museums are completed. Interest and other income is credited to construction in progress. Costs are allocated directly to each Museum when they can be specifically identified. All other costs are allocated equally to each Museum.

3. Capital stock

Three shares are authorized, issued and fully paid at $1 per share and shall not be transferred without the approval of the Governor in Council.

4. Contributed capital

During the year, $10.776 million (1983—$2.576 million) was provided by Department of Public Works Vote 11c (1983—Votes 11b and 11c) for the expenditures of the Corporation.

5. Pension plans

The Corporation has entered into an agreement with one of its officers to provide him with supplementary pension benefits. Provided all terms and conditions of his employment agreement are fulfilled, the officer shall receive upon termination of employment on March 31, 1987, an annual pension of $35,000 together with the officer's other pension funds transferred from previous employment, indexed to the greater of the cost of living or 6%. It was estimated by an independent actuary that an amount of $239,000 is required to provide the officer with his annual pension. The Corporation has substantially paid its pension liability as at March 31, 1984.

In addition, the Corporation has instituted with a private sector organization a contributory pension plan covering all its regular employees. The employees and the Corporation contribute equally to the cost of the plan. The Corporation's contributions represent its total liability and are recognized in the accounts on a current basis.

Pension costs for these plans amounted to $54,000 for the year ended March 31, 1984 (1983—$247,000).

By Order in Council, the Corporation became subject to the Government Companies Operations Act on April 21, 1983. As required by the Act, the Corporation has submitted its pension plan for Governor in Council approval. The Corporation has been advised by Treasury Board Secretariat that it will support the submission, however, the approval of Governor in Council is still forthcoming.

6. Contractual obligations

As at March 31, 1984, commitments for construction costs amounted to approximately $15.9 million.

7. Lease commitment

The Corporation has accepted an offer to lease the office space it now occupies. Under the terms of the offer the future minimum rental payments will be as follows:

	(in thousands of dollars)
1985	389
1986	389
1987	453
	1,231

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

8. Contingency

The municipalities of the City of Ottawa and Hull, where the two project sites are located, are seeking building fee permits and development charges from the Corporation in the amount of $1.2 million. The Corporation, based upon the opinion of its legal counsel, has opposed the payment of these fees and charges. Consequently, no provision has been made in the accounts.

9. Subsequent event

The Corporation, in its opinion, can satisfy the spatial and environmental requirements of the two Museums for the amount allocated by the Government, however, it cannot provide certain amenities and refinements which would give the buildings greater architectural presence. Accordingly, on May 25, 1984, the Corporation announced that, following Cabinet approval, an appeal with a target of $24 million will be made to the private sector for funds to improve the quality of the two Museums.

10. Administration expenditures

The Corporation incurred the following administration expenditures for the year ended March 31, 1984, which have been allocated equally to each Museum on the Schedule of Construction in Progress:

	1984	1983
	(in thousands of dollars)	
Salaries and employee benefits	1,046	681
Professional and special services	447	316
Office accommodation	351	136
Travel, transportation and communication	269	202
Office furniture and equipment	196	189
Public information	91	52
Utilities, material and supplies	86	72
Rental of equipment	62	47
Other	10	1
	2,558	1,696

SCHEDULE OF CONSTRUCTION IN PROGRESS
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	National Gallery of Canada			National Museum of Man			Total		
	1983	Expenditures	1984	1983	Expenditures	1984	1983	Expenditures	1984
Site evaluation	108		108	108		108	216		216
Architects and consultants	369	2,702	3,071	480	2,350	2,830	849	5,052	5,901
Construction managers		419	419		509	509		928	928
Other construction costs		2,445	2,445		542	542		2,987	2,987
	477	5,566	6,043	588	3,401	3,989	1,065	8,967	10,032
Administration (Note 10)	848	1,279	2,127	848	1,279	2,127	1,696	2,558	4,254
	1,325	6,845	8,170	1,436	4,680	6,116	2,761	11,525	14,286
Less:									
Interest income	36	81	117	36	81	117	72	162	234
Sale of excavated rock		183	183					183	183
	36	264	300	36	81	117	72	345	417
	1,289	6,581	7,870	1,400	4,599	5,999	2,689	11,180	13,869

CANADA PORTS CORPORATION

AUDITOR'S REPORT

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.
MINISTER OF TRANSPORT

THE BOARD OF DIRECTORS
CANADA PORTS CORPORATION

I have examined the balance sheet of the Canada Ports Corporation as at December 31, 1983 and the statements of income, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes in accounting policies as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation and the financial statements are in agreement therewith.

WALTER DUBOWEC, F.C.A.
of Touche Ross & Co.

Winnipeg, Manitoba
March 5, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983
(in thousands of dollars)

ASSETS	1983	1982 (restated Note 3)
Current		
Cash	1,356	2,830
Investments (Note 5)	92,814	154,381
Accounts receivable	13,405	32,397
Due from Canada	2,017	6,508
Materials and supplies	756	2,379
	110,348	198,495
Long-term		
Investments (Note 5)	26,476	82,211
Amounts receivable	238	6,526
	26,714	88,737
Investment in Ridley Terminals Inc. (Note 6)	19,271	4,329
Fixed (Note 8)	289,510	522,732
	445,843	814,293

LIABILITIES	1983	1982 (restated Note 3)
Current		
Accounts payable and accrued liabilities (Note 9)	19,195	40,070
Grants in lieu of municipal taxes	2,031	12,601
	21,226	52,671
Long-term		
Accrued employee benefits	3,506	9,434
Financing provided by a province (Note 10)	19,406	20,610
Loans from Canada (Note 11)	166,617	506,914
Recoverable contribution from Canada (Note 12)	49,152	40,773
	238,681	577,731
EQUITY OF CANADA		
Contribution from Canada (Note 14)	20,072	20,072
Contributed capital	322,385	349,361
Deficit	156,521	185,542
	165,864	163,819
	445,843	814,293

On behalf of the Board:

GLENN W. McPHERSON
Chairman

JACQUES AUGER
President and Chief Executive Officer

CANADA PORTS CORPORATION—*Continued*

STATEMENT OF INCOME FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982 (restated Note 4)
Revenue from operations	60,761	58,563
Operating and administrative expenses	43,817	38,179
Depreciation	9,248	8,592
Grants in lieu of municipal taxes	4,495	3,322
Interest expense	3,053	1,835
	60,613	51,928
Net income from operations	148	6,635
Investment income	12,852	15,986
Net income before the undernoted items	13,000	22,621
Net income of the Port of Montréal and the Port of Vancouver (Note 4)	14,941	34,882
Unusual item (Note 15)	(11,800)	
Net income	16,141	57,503

STATEMENT OF DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Deficit at beginning of the year	185,542	243,045
Net income	16,141	57,503
	169,401	185,542
Deficit assumed by Montréal Port Corporation (Note 4)	(80,316)	
Surplus transferred to Vancouver Port Corporation (Note 4)	67,436	
Deficit at end of the year	156,521	185,542

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Contributed capital at beginning of the year	349,361	349,361
Contributed capital transferred to Montréal Port Corporation (Note 4)	(19,243)	
Contributed capital transferred to Vancouver Port Corporation (Note 4)	(7,733)	
Contributed capital at end of the year	322,385	349,361

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982 (restated Note 3)
Funds provided		
Operations		
Net income	16,141	57,503
Items not requiring an outlay of funds		
Depreciation	13,572	18,228
Deferred interest	1,855	
Unusual item (Note 15)	11,800	
Other	1,343	(17)
	44,711	75,714
Loans from Canada	7,110	7,875
Recoverable contribution from Canada	8,379	40,597
Contribution from Canada		20,072
Capital grants	15,425	23,969
Proceeds on sale of long-term investments	5,076	
Other	77	1,128
	80,778	169,355
Funds employed		
Additions to fixed assets	54,615	125,563
Investment in Ridley Terminals Inc.	14,942	4,305
Loans from Canada currently payable	747	711
Reduction of debt to a province	1,204	183
	71,508	130,762
Increase in working capital before transfers to local port corporations	9,270	38,593
Working capital transferred to Montréal Port Corporation (Note 4)	(36,894)	
Working capital transferred to Vancouver Port Corporation (Note 4)	(29,078)	
(Decrease) increase in working capital	(56,702)	38,593
Working capital at beginning of the year	145,824	107,231
Working capital at end of the year	89,122	145,824

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

1. Canada Ports Corporation Act

The Canada Ports Corporation Act passed by the House of Commons on July 26, 1982 and proclaimed effective on February 24, 1983, amended the National Harbours Board Act and changed the name of National Harbours Board to Canada Ports Corporation. The Act provides for the establishment of local port corporations to manage and operate selected ports. As a Schedule C corporation under the Financial Administration Act, the Corporation is exempt from income tax.

2. Significant accounting policies

(a) Financial statements

The financial statements of the Corporation include the accounts of all the ports and other facilities under its administration. The activities of the local port corporations are excluded from the financial statements from the date of their establishment.

(b) Investment in Ridley Terminals Inc.

The investment in Ridley Terminals Inc. is accounted for on the equity basis.

(c) Investments

The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

(d) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(e) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(f) Insurance

The Corporation assumes substantially all risks against fire and general perils, as well as for workmen's compensation claims. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

(g) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. After the amounts have been audited by the Municipal Grants Division of Public Works Canada, any adjustments upon finalization are reflected in the accounts in the year of settlement.

(h) Employee benefits

The Corporation accrues in its accounts annually the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with its policy.

(i) Interest on contribution from Canada

Interest on the contribution from Canada is reflected in the financial statements in the year paid as it is contingent upon the receipt of dividends from Ridley Terminals Inc.

3. Changes in accounting policies

(a) Investment in Ridley Terminals Inc.

Effective in 1983, the investment in Ridley Terminals Inc. is accounted for on the equity basis. Although the Corporation owns 90% of the voting shares, it only exercises joint control as a result of the shareholders' agreement entered into with the other shareholder. In 1982, the accounts of Ridley Terminals Inc., were consolidated with those of the Corporation. The equity basis of accounting has been applied retroactively and the prior year's figures restated accordingly.

(b) Contribution from Canada

Effective in 1983, the contribution from Canada for the purchase of shares in Ridley Terminals Inc. has been included in Equity of Canada because of the purpose of the contribution, the terms and the contingent nature of the interest. In 1982, this contribution was reported as a long-term liability and has been restated in the current year.

4. Local Port Corporations

Effective July 1, 1983, the Port of Montréal and the Port of Vancouver were established as local port corporations under the names of Montréal Port Corporation and Vancouver Port Corporation.

In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred at their carrying value in the accounts of the Corporation to the two local port corporations as follows:

	Montréal Port Corporation	Vancouver Port Corporation
	(in thousands of dollars)	
Assets		
Working capital	36,894	29,078
Long-term investments	38,412	11,952
Long-term amounts receivable	1,061	5,248
Fixed	107,636	138,422
	184,003	184,700
Liabilities		
Long-term accrued employee benefits	5,248	844
Loans from Canada	239,828	108,687
	245,076	109,531
Equity		
Contributed capital	19,243	7,733
(Deficit) surplus	(80,316)	67,436
	184,003	184,700

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Continued*

The results of operations of the Port of Montréal and the Port of Vancouver for the six month period ended June 30, 1983 and for the year ended December 31, 1982 are as follows:

	1983	1982
	(in thousands of dollars)	
Revenue from operations	68,280	132,788
Operating and administrative expenses	52,901	97,790
Depreciation	4,324	9,636
Grants in lieu of municipal taxes	2,543	5,083
Interest expense	462	961
	60,230	113,470
Net income from operations	8,050	19,318
Investment income	6,891	15,564
Net income	14,941	34,882

5. Investments

	1983		1982	
	(in thousands of dollars)			
	Cost	Market Value	Cost	Market Value
Short-term	92,814	92,597	154,381	155,203
Long-term	26,476	25,794	82,211	82,833

6. Investment in Ridley Terminals Inc.

Order in Council (PC 1981-3669) dated December 18, 1981 authorized the Corporation to enter into an agreement with Federal Commerce and Navigation Ltd. for the development, management and operation of a coal terminal facility on Ridley Island at the Port of Prince Rupert. A company, Ridley Terminals Inc., was incorporated on December 18, 1981 under the Canada Business Corporations Act for this purpose. The agreement stipulates that at least 90% of the common (voting) shares of Ridley Terminals Inc. shall be allotted and issued to the Corporation and that the Corporation shall acquire class A preference shares equal in value to the class B preference shares issued to the other shareholder.

At December 31, 1983, the Corporation had acquired, at a cost of $19,571,000, 90% of the issued common shares and 100% of class A preference (non-voting) shares of Ridley Terminals Inc. In accordance with the agreement, the Corporation is committed to purchase shares of Ridley Terminals Inc. up to a maximum of $23,021,000.

At December 31, 1983, Ridley Terminals Inc. was in its start-up phase. As a result, all terminal operating costs, net of revenues, are being deferred.

The balance sheet of Ridley Terminals Inc. as reported in its audited financial statements shows:

	December 31, 1983	1982
	(in thousands of dollars)	
Assets		
Current	1,201	3,414
Deferred operating costs	2,465	235
Fixed	218,967	65,565
	222,633	69,214
Liabilities		
Current	15,667	17,677
Demand bank loan	167,824	42,479
	183,491	60,156
Share capital	39,142	9,058
	222,633	69,214

Preferred dividends and interest in arrears at December 31, 1983, amount to:

	Dividends	Interest
	(in thousands of dollars)	
Class A preference shares	2,340	128
Class B preference shares	5,122	311
	7,462	439

7. Debentures of Saint John Harbour Bridge Authority

The Saint John Harbour Bridge Authority is indebted in the amount of $14,447,000 (1982—$14,532,000) to the Corporation which in turn is indebted to Canada in the same amount, in accordance with the provisions of Vote L106b, Appropriation Act No. 7, 1967, 1967-68, c.8. The interest and repayment terms of the parliamentary advances to the Corporation are identical to those of the debentures of the Authority. Under the terms of the agreement between Canada and the Authority, Canada has, in effect, guaranteed the repayment of both principal and interest on the debentures. Therefore, both the debentures received and advances and loans payable to Canada have been offset against each other and are not reflected as a separate asset and liability on the balance sheet. Interest income and expense of $991,000 (1982—$996,000) have been similarly offset and do not appear in the statement of income.

On July 9, 1981, Treasury Board agreed to the transfer of the responsibility for the administration of the indebtedness of the Saint John Harbour Bridge Authority as well as the equivalent loan payable to Canada from the accounts of the Corporation to those of Transport Canada. As at December 31, 1983, this transfer had not been completed.

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Continued*

8. Fixed assets

(a) Summary

	Depreciation rates %	1983 Cost	1983 Accumulated Depreciation	1983 Net	1982 Net
		(in thousands of dollars)			
Land		75,735		75,735	134,385
Dredging	2.5-6.7	18,461	11,179	7,282	12,305
Berthing structures	2.5-10	156,270	73,521	82,749	130,318
Buildings	2.5-10	73,365	41,049	32,316	77,615
Utilities	3.3-10	18,804	6,791	12,013	22,229
Roads and surfaces	2.5-10	18,952	9,512	9,440	31,637
Machinery and equipment	5-100	29,730	21,710	8,020	20,912
Office furniture and equipment	20	1,868	1,061	807	902
Projects under construction		61,148		61,148	92,429
		454,333	164,823	289,510	522,732

(b) Capital grants

During the year, the Corporation received capital grants totalling $15,425,000 (1982—$23,969,000) towards the construction of capital projects, of which $10,549,000 (1982—$23,890,000) was received from Canada.

(c) Capital expenditure commitments

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $13,832,000, of which most will be expended in the year ending December 31, 1984.

9. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are the following:

	1983	1982
	(in thousands of dollars)	
Deferred revenues	2,179	5,597
Current portion of long-term liabilities	1,719	1,133

10. Financing provided by a province

The Province of New Brunswick advanced $25,000,000 to partially finance the construction of Rodney Terminal, Saint John, which is owned by the Corporation. Until the non-interest bearing advance is repaid, the Province will receive 47% of the net operating income of the terminal as payment of principal.

11. Loans from Canada

	1983	1982
	(in thousands of dollars)	
Loans bearing interest at 6.44% to 15.625% with blended annual principal and interest repayment requirements of $3,873,000 and maturing between December 31, 1993 and 2002	25,336	32,424
Less: current portion (included in accounts payable and accrued liabilities)	747	711
	24,589	31,713
Deferred interest	1,855	
Non-interest bearing loans with indefinite due date	108,250	317,739
Accrued interest on loans not due and payable	31,923	157,462
	166,617	506,914

Loans of $14,856,000 from Canada for the construction of new terminal facilities for the Port of Saint John bear interest at rates of between 11.0% and 15.6%. Payment of the interest on these loans is deferred until construction is complete and then repayment is to be over a period of ten years.

Principal repayment requirements over the next five years amount to $747,000 in 1984, $833,000 in 1985, $928,000 in 1986, $1,034,000 in 1987 and $1,153,000 in 1988.

12. Recoverable contribution from Canada

A recoverable contribution of $50,400,000 was approved for the construction of the infrastructure for the coal terminal facility on Ridley Island, Port of Prince Rupert. The contribution received as of December 31, 1983 amounted to $49,152,000 (1982—$40,773,000).

The total recoverable contribution is interest-free until April 1, 1989 and thereafter bears interest at approximately 13.9%.

Principal and interest on $48,300,000 of the contribution are repayable over 20 years, commencing on April 1, 1989 contingent upon the revenues received from a direct coal throughput surcharge. The balance of $2,100,000 is repayable on a fixed, blended principal and interest basis over 20 years, commencing on April 1, 1989.

13. Contingencies

Claims aggregating approximately $14,000,000 in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Corporation's property and sundry other matters in dispute have been received by the Corporation but are not reflected in the accounts. In the opinion of the Corporation, its position is defensible and the final outcome of such claims should not result in any material financial liability.

14. Contribution from Canada

In 1982, the Corporation received from Canada a contribution of $20,072,000 for the purchase of shares in Ridley Terminals Inc. The terms and conditions of repayment of the contribution are to be determined between Treasury Board and the Corporation prior to April 1, 1989.

Interest is to be calculated on the contribution at the average borrowing rate for Crown corporations in effect while the contribution is outstanding. The payment of principal and interest is contingent upon the receipt of dividends from Ridley Terminals Inc. Interest on this contribution will be reflected in the financial statements in the year paid. At December 31, 1983, the interest accumulated is approximately $4,600,000.

CANADA PORTS CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Concluded*

15. Unusual item

The unusual expense results from the write-down of the cost of a pier to reflect the major future costs required to bring the pier back to a normal operating condition.

16. Subsequent event

In accordance with the Canada Ports Corporation Act, the petitions for the establishment of local port corporations at the Port of Halifax, the Port of Quebec and the Port of Prince Rupert were approved during 1983. The local port corporations will be established when letters patent of incorporation are issued which is expected to be during 1984.

As at December 31, 1983, these ports accounted for working capital of $43,261,000, deficit of $98,411,000, total assets of $213,226,000 and net income of $7,774,000 in the financial statements of the Corporation.

17. Comparative figures

The prior year's financial statements which have been restated are derived from financial statements reported on by another auditor.

The 1982 figures have been reclassified in order to conform with this year's presentation.

CANADA POST CORPORATION

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1984
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADA POST CORPORATION—*Continued*

AUDITORS' REPORT

THE HONOURABLE ANDRÉ OUELLET, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA POST CORPORATION

We have examined the balance sheets of Canada Post Corporation as at March 31, 1983 and 1982 and the statements of operations and deficit, contributed capital and changes in financial position for the year ended March 31, 1983 and for the period from October 16, 1981 (date of incorporation) to March 31, 1982. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1983 and 1982 and the results of its operations and the changes in its financial position for the periods then ended in accordance with generally accepted accounting principles consistently applied.

We further report that, in our opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under our notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

MAHEU NOISEUX
Chartered Accountants

Ottawa, Canada
January 20, 1984

BALANCE SHEET
(in thousands of dollars)

ASSETS	March 31 1983	March 31 1982
Current		
Cash	293,312	172,262
Accounts receivable		
Foreign postal administrations	77,168	76,613
Government of Canada		86,900
Other	2,206	2,569
Supplies	33,325	34,789
	406,011	373,133
Fixed (Note 5)		
Land, buildings and equipment	1,637,375	1,597,415
Less: accumulated depreciation	96,766	29,481
	1,540,609	1,567,934
Other		
Deferred employee termination benefits (Note 3(e))	269,698	261,572
National Postal Museum (Note 6)	1	1
	269,699	261,573
	2,216,319	2,202,640

LIABILITIES	March 31 1983	March 31 1982
Current		
Accounts payable and accrued liabilities	62,928	60,075
Salaries and benefits	45,974	47,649
Deferred revenues	108,201	92,264
Outstanding money orders	68,469	53,624
Foreign postal administrations	4,852	5,145
Savings bank and other deposits	5,887	4,676
	296,311	263,433
Employee termination benefits	303,214	270,585
EQUITY OF CANADA		
Contributed capital	1,684,279	1,683,124
Deficit	67,485	14,502
	1,616,794	1,668,622
	2,216,319	2,202,640

Contingent liabilities (Note 8)

Approved by the Board:

RENÉ J. MARIN
Chairman

GEORGE A. COHON
Chairman, Audit Committee

CANADA POST CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT
(in thousands of dollars)

	Year ended March 31, 1983	October 16, 1981 to March 31, 1982
Revenues		
Postage	1,882,591	776,481
International settlements	98,458	44,707
Philatelic and retail sales	23,084	7,301
Post Office box rentals	15,426	5,205
Money order fees	10,529	4,867
Other	8,315	1,728
	2,038,403	840,289
Cultural publication mailings subsidy (Note 9)	220,000	86,900
	2,258,403	927,189
Expenses		
Salaries and benefits	1,883,570	861,304
Transportation, travel and communications	305,047	139,652
Accommodation (Note 10(a))	130,865	2,712
Depreciation	67,690	29,499
Materials and supplies	61,988	28,418
International settlements	38,973	20,406
Professional services	30,998	10,478
Commissions and fees	27,299	12,205
Rentals, repairs and maintenance	15,037	7,005
Advertising and publications	5,171	3,172
Other	6,788	4,853
	2,573,426	1,119,704
Loss before Government funding	315,023	192,515
Government funding (Note 4)	262,040	178,013
Loss for the period	52,983	14,502
Deficit at beginning of period	14,502	
Deficit at end of period	67,485	14,502

STATEMENT OF CONTRIBUTED CAPITAL
(in thousands of dollars)

	Year ended March 31, 1983	October 16, 1981 to March 31, 1982
Contributed capital at beginning of period	1,683,124	
Capital contributed by the Government of Canada on October 16, 1981 (Note 1)		1,670,660
Employee termination benefits paid by the Government of Canada		7,206
Construction of buildings by the Department of Public Works (Note 10(b))	1,155	5,258
Contributed capital at end of period	1,684,279	1,683,124

STATEMENT OF CHANGES IN FINANCIAL POSITION
(in thousands of dollars)

	Year ended March 31, 1983	October 16, 1981 to March 31, 1982
Working capital derived from		
Capital contributed by the Government of Canada on October 16, 1981 (Note 1)		1,670,660
Government funding	262,040	178,013
Employee termination benefits paid by the Government of Canada		7,206
Construction of buildings by the Department of Public Works	1,155	5,258
	263,195	1,861,137
Working capital applied to		
Operations		
Loss before Government funding	315,023	192,515
Less: items not involving an outlay of funds		
depreciation	67,690	29,499
employee termination benefits	24,503	9,013
	222,830	154,003
Net assets transferred from the Government of Canada less working capital of $109,700 (Note 1)		1,560,960
Additions to fixed assets	40,365	36,474
	263,195	1,751,437
Increase in working capital		109,700
Working capital at beginning of period	109,700	
Working capital at end of period	109,700	109,700

NOTES TO FINANCIAL STATEMENTS PERIODS ENDED MARCH 31, 1983 AND 1982

1. Incorporation

Canada Post Corporation was established by the Canada Post Corporation Act on October 16, 1981, to operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of the people of Canada. The Corporation is a Crown corporation included in Schedule C to the Financial Administration Act and is an agent of Her Majesty. The Corporation is exempt from income taxes.

The Canada Post Corporation Act provided that all the property, assets, rights, obligations, and liabilities of the Post Office Department be transferred to the Corporation from the Government of Canada. The net assets, transferred on October 16, 1981, were recorded at their fair value at that date as follows:

	(in thousands of dollars)	
Current assets	389,830	
Current liabilities	280,130	109,700
Fixed assets	1,560,959	
Deferred employee termination benefits	245,668	
National Postal Museum	1	1,806,628
		1,916,328
Employee termination benefits liability		245,668
Contributed capital		1,670,660

CANADA POST CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
PERIODS ENDED MARCH 31, 1983 AND 1982—*Continued*

2. Rate regulation

Section 17 of the Canada Post Corporation Act provides that the Corporation may make regulations prescribing rates of postage that are fair and reasonable so as to provide revenue, together with any revenue from other sources, sufficient to defray the costs incurred by the Corporation in the conduct of its operations. The Corporation is required to publish each proposed regulation for interested persons to make representations to the Minister responsible for the Corporation, who thereafter submits the regulation to the Governor in Council for consideration and subsequent approval or refusal.

3. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles. A summary of the significant accounting policies of the Corporation follows:

(a) Fixed assets

The land, buildings, and equipment transferred from the Government of Canada on October 16, 1981, have been recorded at their fair value at that date, determined as follows:

Land	— Market value based on existing use
Buildings	— depreciated replacement cost
Plant equipment, vehicles, office furniture, and sales counter equipment	— depreciated replacement cost or original cost less estimated depreciation

The market value of the land and the depreciated replacement cost of the buildings transferred by the Government of Canada have been determined by independent appraisals. Land, buildings, and equipment purchased subsequent to October 16, 1981, are recorded at cost.

Certain minor equipment (mail bags, mail boxes and other) has been recorded at an estimated depreciated replacement cost of $34,640,000 at October 16, 1981. No further depreciation will be provided on this base amount. Subsequent acquisitions of such minor equipment are expensed as purchased.

Depreciation is provided on the straight-line basis over the estimated useful lives of the assets, which are generally as follows:

Buildings	10 to 40 years
Plant equipment	10 to 30 years
Vehicles	5 to 10 years
Office furniture and sales counter equipment	5 to 15 years

When major fixed assets are sold, retired, or otherwise disposed of, their cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is included in operations. The cost of repairs and maintenance is charged to expense as incurred, and those expenditures that significantly increase the capacity of an asset or extend its useful life are capitalized.

(b) Government funding

The Corporation anticipates that the funding of the deficit, referred to in Note 4, will be provided through appropriations in the next estimates laid before Parliament and, accordingly, such funding is reflected in the statement of operations and deficit in the period in which the loss is incurred.

(c) Supplies

Supplies consisting primarily of vehicle and equipment spare parts, clothing and stationery are stated at cost.

(d) Revenue recognition

The estimated postal revenues collected, for which services have not yet been rendered prior to the end of the period, are deferred and recognized as revenue in the period in which the services are provided.

(e) Employee termination benefits

Employees of the Corporation are entitled to specified termination benefits, calculated at the salary levels in effect at the time of termination, as provided for under collective agreements and conditions of employment.

Upon incorporation on October 16, 1981, the unfunded liability relating to termination benefits, which had accrued to employees of the Post Office Department, was transferred to the Corporation. The present value of the costs relating to this liability has been deferred, since such costs will be recovered from future postal revenues and/or Government funding (Note 4). The present value of the deferred costs is being amortized and charged to operations on the same basis as the liability is paid and recovered from postal revenues and/or Government funding.

The present value of the unfunded liability for employees' termination benefits arising from current services subsequent to October 16, 1981, as determined by actuarial valuation, is recorded in the accounts and charged to operations as the benefits accrue to the employees.

The total charge against operations for benefits arising from employees' current service subsequent to October 16, 1981, and for amortization of the deferred costs relating to the October 16, 1981 unfunded liability, amounted to $36,202,000 and $17,241,000 for the periods ended March 31, 1983 and 1982 respectively.

(f) Workers' compensation

The Corporation assumes all risks for workers' compensation claims. The estimated costs of such claims, as a result of injuries on duty, are recorded as expenses in the period of injury. All payments for injuries suffered prior to October 16, 1981, by employees of the Post Office Department are the responsibility of the Government of Canada, since they are the liability of the Department of Labour.

(g) Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Corporation's contributions to the cost of the Plan under present legislation are limited to an amount equal to the employees' contributions on account of current service. These contributions, which amounted to $87,040,000 and $36,500,000 for the periods ended March 31, 1983 and 1982 respectively, represent the total pension obligations of the Corporation and are recognized in the accounts on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

CANADA POST CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
PERIODS ENDED MARCH 31, 1983 AND 1982—*Continued*

(h) Annual leave

Accumulated unused annual leave is recorded in the accounts as the benefits accrue to the employees.

(i) Sick leave

Employees are permitted to accumulate unused sick leave, but such leave entitlements do not vest and are dependent on future illness. Sick leave benefits are expensed as paid.

(j) Foreign currency translation

Revenues and expenses relating to transactions with foreign postal administrations are translated into Canadian dollars at the exchange rates at the time of transaction. Amounts due to or from foreign postal administrations at the balance sheet date are translated at the exchange rates prevailing at that date. Gains or losses arising from translation of foreign currency transactions are included in operations.

4. Government funding

The Canada Post Corporation Act provides that where the annual revenues of the Corporation are insufficient to permit the Corporation to pay all its operating and income charges, the amount of the insufficiency shall be included in the form of a deficit appropriation in the next estimates laid before Parliament.

By arrangement with the Government of Canada, the annual deficit appropriation comprises the loss before government funding, as reflected in the Corporation's financial statements adjusted for the difference between depreciation and capital expenditures and for the excess of the accrual for employees' current service termination benefits over the amounts paid in respect thereof.

5. Fixed assets

	(in thousands of dollars) 1983			1982
	Cost or Fair Value	Accumulated depreciation	Net	Net
Land	234,719		234,719	232,279
Buildings	912,124	49,192	862,932	879,354
Plant equipment	405,430	38,410	367,020	384,636
Vehicles	38,341	7,595	30,746	27,963
Mail bags, mail boxes and other	34,640		34,640	34,640
Office furniture and sales counter equipment	12,121	1,569	10,552	9,062
	1,637,375	96,766	1,540,609	1,567,934

6. National Postal Museum

The Corporation operates a museum which contains philatelic material, postal artifacts, a postal library, exhibits that trace the history of the mail, and other postal memorabilia. Since these collections, exhibits, and books are not for resale and are of undetermined value, they have been included in these financial statements at a nominal amount of $1,000.

7. Lease commitments

The Corporation leases certain facilities under operating leases which expire at various dates between 1984 and 1994. Some of these leases contain renewal options at the fair rental value at the end of the current lease term.

The Corporation's future minimum rental payments required under operating leases that have current lease terms in excess of one year as at March 31, 1983, are as follows:

	(in thousands of dollars)
1984	21,474
1985	17,799
1986	15,082
1987	11,978
1988	9,021
1989 to 1994	30,992
	106,346

8. Contingent liabilities

Two complaints have been filed with the Human Rights Commission, alleging discrimination by the Corporation concerning work of equal value. These complaints are currently being reviewed within the Corporation, and the outcome is not presently determinable. Settlement, if any, arising from the resolution of these matters, will be recovered in future postal rates as determined in accordance with Section 17 of the Canada Post Corporation Act and/or from the Government of Canada.

9. Cultural publication mailings subsidy

The Government of Canada provides assistance to the publishing industry by making payments to the Corporation, which compensate for reduced postal revenue from that industry. Management anticipates that this assistance will continue at comparable levels for the next three years and decrease thereafter.

10. Related party transactions

The Corporation had the following transactions with related parties in addition to those disclosed elsewhere in these financial statements.

(a) Accommodation

(i) Corporation's buildings

Effective October 16, 1981, the Corporation entered into an arrangement with the Department of Public Works to manage the Corporation's real property. During the period ended March 31, 1982, all costs of operating and maintaining the Corporation's real property were charged against the parliamentary appropriations of the Department of Public Works, and have therefore not been included in these financial statements. Commencing April 1, 1982, these operating and maintenance costs, excluding grants in lieu of property taxes, plus a management fee are charged to the Corporation. Such costs amounted to $73,270,000 for the period ended March 31, 1983.

(ii) Leased buildings

During the period ended March 31, 1982, the costs of leasing facilities from third parties were charged against the parliamentary appropriations of the Department of Public Works, and have therefore not been included in these financial statements. Commencing April 1, 1982, the Corporation is paying these leasing costs, which amounted to $30,550,000 for the period ended March 31, 1983.

(iii) Government of Canada buildings

The Corporation occupies certain Government of Canada buildings. During the period ended March 31, 1982, there was no charge to the Corporation for the use of these premises. Commencing April 1, 1982, the Corporation is paying for the use of these premises. Such payments amounted to $15,350,000 for the period ended March 31, 1983.

CANADA POST CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS PERIODS ENDED MARCH 31, 1983 AND 1982—*Concluded*

For the reasons described in (i), (ii) and (iii) above, accommodation expenses for the periods ended March 31, 1983 and 1982 are not comparable.

(b) Buildings under construction

During the periods ended March 31, 1983 and 1982, capital expenditures relating to buildings under construction at October 16, 1981, have been charged against the parliamentary appropriations of the Department of Public Works and are reflected as contributed capital in these financial statements.

(c) Financing

At the present time, the Corporation's receipts are deposited to the credit of the Corporation in the Consolidated Revenue Fund of the Government of Canada, and its expenditures are paid out of amounts held to its credit in this Fund. Where, at any time, the available revenues of the Corporation are not sufficient to pay all the operating and income charges as and when due, the Minister of Finance may, with approval, place at the disposal of the Corporation such amounts as may be required to enable the Corporation to meet all such charges. The Corporation was not charged interest, nor did it receive interest, on its balance in the Consolidated Revenue Fund.

(d) Money orders

Funds received from the issue of money orders are held to the credit of the Corporation in the Consolidated Revenue Fund of the Government of Canada until required for redemption of the money orders. Interest was not received on the funds on deposit, nor was there a charge by the Government of Canada for expenses relating to the redemption of money orders.

(e) Other

In the normal course of business, the Corporation enters into various other transactions, such as the provision of postal services and the purchase of air and rail transportation, with the Government of Canada, its agencies, and other Crown corporations.

CANADIAN ARSENALS LIMITED

AUDITOR'S REPORT

THE HONOURABLE CHARLES LAPOINTE, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of Canadian Arsenals Limited as at March 31, 1984 and the statements of income and retained earnings, contributed surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

The Corporation charges depreciation of fixed assets transferred from Canada to contributed surplus rather than to operations, on the grounds that Canada does not recognize such depreciation as an element of cost when negotiating sales prices. In this respect, the financial statements are not in accordance with generally accepted accounting principles. If depreciation had been charged to operations, net income for the year would have been decreased by $2,608,683 ($2,502,141 in 1983) and the closing balances of retained earnings and contributed surplus would have been decreased and increased by $5,110,824 ($2,502,141 in 1983) respectively.

In my opinion, except for the effects of the failure to charge depreciation to operations as described in the preceding paragraph, these financial statements present fairly the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 15, 1984

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983
	$	$
Current		
Cash	3,570,648	2,791,771
Accounts receivable		
Canada	18,701,914	16,833,145
Others	2,143,709	2,721,248
Progress billings from suppliers	3,824,568	2,686,964
Inventories (Note 3)	25,905,227	29,523,528
	54,146,066	54,556,656
Fixed (Note 4)	34,087,003	28,676,682
Deferred charges	651,825	219,563
	88,884,894	83,452,901

LIABILITIES	1984	1983
	$	$
Current		
Accounts payable	17,096,915	17,855,107
Progress billings to customers		
Canada	19,923,585	21,215,946
Others	302,167	
Due to Canada (Note 5)	1,224,941	1,224,941
Current portion of obligation under capital leases (Note 6)	81,120	67,512
	38,628,728	40,363,506
Long-term (Note 6)	6,340,810	4,849,426
	44,969,538	45,212,932
EQUITY OF CANADA		
Capital stock		
Authorized—1,000 shares without par value		
Issued and fully paid—30 shares	30	30
Contributed surplus	19,263,365	22,127,850
Retained earnings	24,651,961	16,112,089
	43,915,356	38,239,969
	88,884,894	83,452,901

Approved by the Board:

YVAN ALLAIRE
Director

PIERRE MACDONALD
Director

CANADIAN ARSENALS LIMITED—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Sales (Note 7)	97,631,300	87,943,579
Cost of goods sold	81,826,766	76,361,398
Gross profit	15,804,534	11,582,181
Other income	426,239	826,801
	16,230,773	12,408,982
Administrative expenses	7,668,367	5,512,512
Financing costs	22,534	31,186
	7,690,901	5,543,698
Net income for the year	8,539,872	6,865,284
Retained earnings at beginning of the year	16,112,089	9,246,805
Retained earnings at end of the year	24,651,961	16,112,089

STATEMENT OF CONTRIBUTED SURPLUS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Balance at beginning of the year	22,127,850	25,087,448
Fixed assets transferred from Canada		
Depreciation (Note 4)	(2,608,683)	(2,502,141)
Adjustment to recorded value	(255,802)	(457,457)
Balance at end of the year	19,263,365	22,127,850

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Source of funds		
Operations		
Net income for the year	8,539,872	6,865,284
Items not affecting funds		
Depreciation	394,446	209,633
Decrease in the provision for employee termination benefits	(23,506)	(380,576)
	8,910,812	6,694,341
Advances under leasing agreement	1,553,135	
Long-term obligation under capital leases	47,373	
Proceeds from disposal of fixed assets	24,073	
	10,535,393	6,694,341
Application of funds		
Acquisition of fixed assets	8,693,325	4,378,918
Deferred charges	432,262	219,563
Decrease in the long-term obligation under capital leases	85,618	73,690
	9,211,205	4,672,171
Increase in working capital	1,324,188	2,022,170
Working capital at beginning of the year	14,193,150	12,170,980
Working capital at end of the year	15,517,338	14,193,150

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority and activities

Canadian Arsenals Limited, incorporated on September 20, 1945 and continued under the Canada Business Corporations Act, is a Crown corporation named in Schedule C of the Financial Administration Act.

The Corporation manufactures medium and large caliber ammunitions and other complementary military products.

2. Significant accounting policies

(a) Fixed assets and depreciation

Fixed assets acquired by purchase or by way of capital leases are recorded at cost. Fixed assets transferred from Canada during the year ended March 31, 1982 are recorded at their current reproduction cost as at that date as determined by the Department of Public Works for immoveable assets and a firm of independent appraisers for moveable assets. Expenditures which significantly increase the value or extend the useful lives of fixed assets are capitalized. Routine expenditures for maintenance, repairs and renewals are charged against income as incurred.

Depreciation is calculated on the straight-line method at rates based on the estimated useful lives of the assets. Depreciation of fixed assets acquired by purchase or by way of capital leases is charged to operations. Depreciation of fixed assets transferred from Canada is charged to contributed surplus on the grounds that Canada does not recognize it as an element of cost when negotiating sales prices.

(b) Inventories

Raw materials are stated at the lower of cost and replacement cost. Work in process and finished goods are stated at the lower of cost and net realizable value.

Costs of patents and licences purchased and development costs incurred are included in inventories. These costs are charged to cost of goods sold at time of sale based on the estimated number of units to be produced under a first contract.

(c) Foreign currency translation

Each asset, liability, revenue or expense arising from a foreign currency transaction is translated into Canadian dollars by the use of the exchange rate in effect at the date of the transaction except when the transaction is hedged, in which case the rate established by the terms of the hedge is used.

As at the end of the year, monetary items denominated in a foreign currency are adjusted to reflect the exchange rate in effect as at that date. An exchange gain or loss that arises on translation or settlement of such items is included in the determination of net income for the year.

(d) Deferred charges

Start-up costs of the St-Augustin division are deferred and will be amortized, using the straight-line method, over a five year period beginning with the start of production.

(e) Revenue recognition

Sales are recognized as goods are delivered and accepted in accordance with contractual agreements and the right to full payment has become unconditional. They are recorded at firm prices or, where applicable, at prices which take into account effects of cost escalation clauses contained in sales contracts. In the latter condition, definitive prices are nevertheless subject to negotiation between the Corporation and its customers and all final adjustments are recorded on a current basis.

As provided for under certain contracts, progress billings based on the degree of work performed can be rendered by

CANADIAN ARSENALS LIMITED—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1984—*Continued*

suppliers to the Corporation or by the Corporation to its customers. An amount corresponding to the billings to customers is shown as a liability until deliveries are made and, for suppliers' billings, a corresponding amount is shown as an asset until materials are received by the Corporation.

(f) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(g) Pension plan

Employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

3. Inventories

	1984	1983
	$	$
Raw materials	17,121,430	20,101,564
Work in process	3,187,382	7,220,952
Finished goods	2,474,061	415,992
Development costs	2,234,101	1,314,690
Patents and licences	623,570	308,059
Supplies	264,683	162,271
	25,905,227	29,523,528

Research and development costs charged to operations amounted to $1,274,355 ($852,618 in 1983).

4. Fixed assets

	1984			1983
	Recorded value	Accumulated depreciation	Net	Net
	$	$	$	$
Land	1,415,973		1,415,973	1,415,973
Buildings and surface installations	15,353,290	1,734,971	13,618,319	13,686,635
Equipment	11,710,198	3,149,827	8,560,371	10,459,012
Office furniture and equipment	1,523,125	528,521	994,604	827,741
Rolling stock	561,394	174,872	386,522	206,639
Construction in progress	9,111,214		9,111,214	2,080,682
	39,675,194	5,588,191	34,087,003	28,676,682

Fixed assets include those held or to be held under capital leases, with a cost of $2,234,190 and accumulated depreciation of $206,166 ($363,201 and $169,196 as at March 31, 1983).

Depreciation of fixed assets acquired by purchase or by way of capital leases, amounting to $394,446 ($209,633 in 1983), has been charged to operations. Depreciation of fixed assets transferred from Canada, amounting to $2,608,683 ($2,502,141 in 1983) including $319,574 (nil in 1983) as a loss on disposal of fixed assets, has been charged to contributed surplus.

The estimated useful lives of the principal classes of fixed assets for purposes of calculating depreciation are as follows:

	Number of years
Buildings and surface installations	20 to 40
Equipment	5 to 15
Office furniture and equipment	5 and 10
Rolling stock	3 to 10

5. Due to Canada

The amount due to Canada represents remaining balances of parliamentary appropriations.

6. Long-te[illegible]ities

	1984	1983
	$	$
Loan from Canada	3,500,000	3,500,000
Provision for employee termination benefits	1,405,918	1,329,424
Obligation under capital leases	172,877	197,514
Advances under leasing agreement	1,553,135	
	6,631,930	5,026,938
Less: current portion of the provision for employee termination benefits included in accounts payable	210,000	110,000
current portion of obligation under capital leases	81,120	67,512
	6,340,810	4,849,426

The loan from Canada, to provide working capital, does not bear interest and has no fixed repayment date.

The present value of obligation under capital leases has been determined as follows:

Payments to be made in subsequent years:

	$
1985	99,461
1986	53,980
1987	37,150
1988	7,333
1989	5,611
	203,535
Less: portion thereof representing interest at variable rates to be charged to operations in the years to which it applies	30,658
	172,877

During the year, the Corporation entered into an agreement with a chartered bank's leasing corporation to lease production machinery, to a total cost of $11 million, upon terms that transfer substantially all benefits and risks of ownership to the Corporation. It has concurrently entered into another agreement whereby it has been appointed as an agent of the lessor to purchase the said machinery against reimbursement of monies disbursed. As at March 31, 1984, amounts so advanced to the Corporation total $1,553,135, which, when added to future purchases, shall be converted into capital leases specifying repayments terms. Advances bear interest at the rate of 1% per annum over the lessor's thirty day guaranteed note rate (10.7% as at March 31, 1984). Leasing schedules shall provide for interest at the rate of 0.5% per annum over the lessor's guaranteed note rate of the term not exceeding 60 months selected by the Corporation.

CANADIAN ARSENALS LIMITED—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

7. Sales

Sales to Canada during the year ended March 31, 1984 amounted to $87,618,391, or 89.7% of the Corporation's sales ($83,441,333, or 94.9% in 1983).

Sales to Canada include $4,006,059 ($20,088,000 in 1983) for sales at cost of purchased goods.

Contracts with the Department of Supply and Services for the supply of products were modified late in March 1984 and 1983. The modifications resulted in the recording of sales of $1,252,844 and $10,847,000 and net income of $104,212 and $2,057,000 in 1984 and 1983 respectively.

8. Commitments

As at March 31, 1984, the estimated cost of completing capital projects, planned and in progress, amounts to approximately $11 million. As at that date, contractual commitments amount to approximately $9.5 million.

9. Supplementary information

During the year, the Corporation paid $51,310 (nil in 1983) as remuneration and expenses to the following sales agents and representatives: Cormorant Limited, Pakistan; Matren Ltd., Greece; Seri Mechan Products Sdn Bhd, Malaysia; Unicorn International Pte Ltd., Singapore; Vetecin S.A., Venezuela; Holland Arma B.V., Holland; and S. Kittivat, Thailand.

CANADIAN BROADCASTING CORPORATION

AUDITOR'S REPORT

TO THE CANADIAN BROADCASTING CORPORATION AND
THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of Canadian Broadcasting Corporation as at March 31, 1984 and the statements of income and expense and operating parliamentary appropriations, proprietor's equity account and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures, as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 13, 1984

BALANCE SHEET AS AT MARCH 31, 1984
(in thousands of dollars)

ASSETS	1984	1983
Current		
Cash	8,834	(5,483)
Accounts receivable	51,307	41,051
Mortgage receivable (Note 3)	5,500	
Engineering and production supplies	10,363	9,906
Programs completed and in process of production	50,748	51,213
Prepaid film and script rights and other expenses	35,950	44,233
	162,702	140,920
Mortgage receivable (Note 3)		5,500
Investments (Note 4)	6,332	6,273
Fixed (Note 5)	469,746	443,378
	638,780	596,071

LIABILITIES	1984	1983
Current		
Accounts payable and accrued liabilities	131,069	121,678
Refundable balance of parliamentary appropriations—Capital (Note 6)	94	229
Due to Government of Canada (Note 3)	6,119	619
	137,282	122,526
Long-term		
Provision for employee termination benefits	87,378	81,381
Advances from Government of Canada (Note 7)	33,000	33,000
Obligations under capital leases (Note 8)	615	435
Due to Government of Canada (Note 3)		5,500
	120,993	120,316
	258,275	242,842
EQUITY OF CANADA		
Proprietor's Equity Account	380,505	353,229
	638,780	596,071

The accompanying notes and schedule A are an integral part of the financial statements.

Approved by the Board of Directors:

R. J. FOURNIER
Vice-President, Finance

PIERRE JUNEAU
Director

D. HAYES
Director

CANADIAN BROADCASTING CORPORATION—*Continued*

STATEMENT OF INCOME AND EXPENSE AND OPERATING PARLIAMENTARY APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

	1984	1983
Expense		
National Broadcasting Service, program and distribution costs (see supporting Schedule A for details)	876,995	796,931
Radio Canada International, broadcasting service	15,473	14,216
Total broadcasting services	892,468	811,147
Corporate engineering services	8,706	8,333
Corporate management services	36,757	33,100
Commissions to agencies and networks	24,873	22,746
Selling expenses	16,612	14,930
	979,416	890,256
Income		
Advertising	179,111	154,193
Miscellaneous	13,314	12,547
	192,425	166,740
Excess of expense over income	786,991	723,516
Deduct: expenses not requiring an outlay of funds (Note 6)	46,295	51,872
	740,696	671,644
Operating Parliamentary Appropriations		
Appropriations—Current year (Note 6)	736,442	673,769
Unexpended (overexpended) appropriations—Current year	(4,254)	2,125
Appropriations carried over, beginning of the year	10,102	7,977
Appropriations carried over, end of the year	5,848	10,102

The accompanying notes and schedule A are an integral part of the financial statements.

SCHEDULE OF NATIONAL BROADCASTING SERVICE PROGRAM AND DISTRIBUTION COSTS FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

SCHEDULE A

	1984	1983
Programs		
English language		
Radio		
Network	42,614	38,401
Regional	48,761	44,910
Television		
Network	196,914	169,287
Regional	124,192	110,817
French language		
Radio		
Network	34,730	31,979
Regional	21,971	19,777
Television		
Network	138,216	135,161
Regional	45,199	39,216
	652,597	589,548
Distribution		
Radio		
Network distribution	14,460	12,624
Station transmission	21,597	19,754
Television		
Network distribution	50,159	46,558
Station transmission	30,359	29,565
Payments to private stations	14,950	13,864
	131,525	122,365
Operational management and services		
Programs and distribution		
Radio	22,130	22,081
Television	70,743	62,937
	92,873	85,018
	876,995	796,931

STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

		1984	1983
Balance, beginning of the year		353,229	333,198
Add (Deduct):	parliamentary—Capital (Note 6)	66,791	63,471
	parliamentary appropriations — Working capital (Note 6)	12,020	6,750
	loss on disposal of fixed assets	(986)	(443)
	unexpended (overexpended) parliamentary appropriations — Operating	(4,254)	2,125
	expenses not requiring an outlay of funds (Note 6)	(46,295)	(51,872)
Balance, end of the year		380,505	353,229

The accompanying notes and schedule A are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

	1984	1983
Funds provided		
Net parliamentary appropriations		
Operating	736,442	673,769
Capital	66,791	63,471
Working capital	12,020	6,750
	815,253	743,990
Disposal of fixed assets	3,413	152
	818,666	744,142
Funds applied		
Excess of expense over income	786,991	723,516
Deduct: items not requiring an outlay of funds		
depreciation and amortization	39,715	37,930
provision for employees' termination benefits	5,997	10,550
	741,279	675,036
Additions to fixed assets	70,302	63,704
Investments	59	837
	811,640	739,577
Increase in working capital	7,026	4,565
Working capital, beginning of the year	18,394	13,829
Working capital, end of the year	25,420	18,394

The accompanying notes and schedule A are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority and objective

The Canadian Broadcasting Corporation was established by the 1936, 1958 and 1968 Broadcasting Acts and is classified as a proprietary Crown corporation under Schedule D of the Financial Administration Act. The Corporation is an agent of Her Majesty and all property acquired by the Corporation is the property of Her Majesty.

The objective of the Corporation is to develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and to provide an international service. Both services should be primarily Canadian in content and character.

2. Significant accounting policies

The financial statements of the Corporation have been prepared by management in accordance with generally accepted accounting principles consistently applied. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

(a) Engineering and production supplies

The inventory of engineering and production supplies is stated at the lower of average cost and replacement cost.

(b) Programs completed and in process of production

The inventory of programs completed and in process of production is stated at cost. Cost includes the cost of goods and services, direct labour and the share of overhead expenses applicable to each program. The total program cost is charged to operations upon broadcast or when programs are determined unusable.

(c) Film rights

The Corporation enters into contracts for film broadcasting rights. As payments are made under the terms of each contract they are reflected in the accounts as prepaid film rights. The film rights are charged to operations as the films are broadcast or determined unusable.

(d) Investments

The investment in a joint venture is accounted for by the equity method with the Corporation's share of profit or loss credited or charged to operations. Other investments are carried at cost.

(e) Fixed assets

Fixed assets are recorded at cost. Cost includes material, engineering services, direct labour and related overhead. Depreciation is calculated on the straight-line method based on the estimated useful life of the assets, as follows:

Buildings	33 years
Technical equipment	
Transmitters and towers	20 years
Other	10 years
Furnishings and office equipment	10 years
Automotive	5 years

Major leasehold improvements are capitalized and amortized over the term of the lease to a maximum period of five years. Amounts included in uncompleted capital projects are transferred to the appropriate fixed asset classification upon completion, and are then depreciated according to the Corporation's policy. Gains and losses on disposals of fixed assets are credited or charged to the Proprietor's Equity Account.

(f) Capital leases

The assets and related obligations for capital leases are recorded at an amount equal to the present value of future lease payments. Assets recorded under capital leases are amortized on the straight-line method over the estimated useful life of the assets or based on the lease term as appropriate. Obligations under capital leases are reduced by rental payments net of imputed interest.

(g) Employee termination benefits and vacation pay

Employee termination benefits and vacation pay are expended as benefits accrue to employees under their respective terms of employment.

(h) Pension plan

The cost of funding current service pension benefits is charged to operations as incurred. Unfunded liabilities as determined by actuarial valuation are funded by payments which are charged to operations over periods recommended by the actuaries and in accordance with regulatory requirements. Additional payments are charged to operations as made.

(i) Parliamentary appropriations

Parliamentary appropriations for operating expenditures are recorded as a reduction of the excess of expense over income after deducting expenses not requiring an outlay of funds. Overexpended or unexpended operating appropriations (within a limit of 1.5% of the annual operating appropriations) are charged or credited to the Proprietor's Equity Account. Net parliamentary appropriations for capital and working capital are credited to the Proprietor's Equity Account.

CANADIAN BROADCASTING CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Continued*

3. Mortgage receivable and due to Government of Canada

On February 15, 1982, the Corporation finalized a sale of land in the City of North York, Ontario, as approved by Order in Council P.C. 1980-2690, for an amount of $10.5 million. The terms of sale included an agreement that the Corporation receive cash of $5 million and grant to the purchaser a mortgage in the amount of $5.5 million, payable in full on February 15, 1985. Interest of 10% is payable quarterly. In conformity with an agreement between the Corporation and Treasury Board, all proceeds from the sale, including interest on the mortgaged principal, are to be remitted to the Government of Canada.

4. Investments

	1984	1983
	(in thousands of dollars)	
"Hockey Night in Canada"—Joint venture, at equity	5,980	5,921
Télévision St. François Inc.—Preferred shares, at cost	350	350
Master FM Limited—Common shares, at cost	2	2
	6,332	6,273

5. Fixed assets

	1984			1983
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
Land	37,783		37,783	38,196
Buildings	219,500	81,450	138,050	116,874
Technical equipment	478,797	233,434	245,363	220,100
Furnishings and office equipment	18,494	6,913	11,581	9,757
Automotive	9,484	6,873	2,611	2,641
Leasehold improvements	4,935	1,076	3,859	3,864
Property under capital leases	971	242	729	507
Uncompleted capital projects	29,770		29,770	51,439
	799,734	329,988	469,746	443,378

6. Parliamentary appropriations

	Operating	Capital	Working Capital	Total
	(in thousands of dollars)			
Payments to the Corporation in providing a broadcasting service	736,442	66,885	12,020	815,347
Refundable to Government of Canada		94		94
Proceeds retained —1984	736,442	66,791	12,020	815,253
—1983	673,769	63,471	6,750	743,990

The following expenses do not require an outlay of funds during the year and are not funded by parliamentary appropriations:

	1984	1983
	(in thousands of dollars)	
Depreciation and amortization	39,715	37,930
Provision for employees' termination benefits and vacation pay	6,580	13,942
	46,295	51,872

7. Advances from Government of Canada

Advances from the Government of Canada are made for working capital purposes and are free of interest. These advances become repayable when cash and treasury bills exceed the Corporation's requirements for working capital.

8. Lease obligations

As at March 31, 1984, the Corporation's obligations related to significant capital and operating leases for terms in excess of one year, are as follows:

	Capital Leases	Operating Leases
	(in thousands of dollars)	
1985	233	39,560
1986	192	35,425
1987	165	31,087
1988	135	26,959
1989	73	18,641
1990-2061		10,811
Total future payments	798	162,483
Deduct: amount representing interest	183	
Long-term obligations under capital leases	615	

9. Commitments

As at March 31, 1984, commitments for film rights amounted to $37.5 million (1983—$35.2 million).

10. Pension plan

The Corporation's pension plan covers substantially all continuing employees. The charge to operations for the cost of the plan for the year ended March 31, 1984 was $36.4 million (1983—$33.6 million). As at March 31, 1984, the present value of the estimated unfunded liabilities was $94.4 million based on the actuarial valuation at December 31, 1980. Of this amount:

—$88.1 million related to unfunded liabilities existing at December 31, 1976 to be liquidated over 30 years; and

—$6.3 million arose during 1977 to be liquidated over a period of 15 years.

An amendment to the plan approved March 10, 1982, effective January 1, 1982, providing increased benefits to certain retired employees, created an additional unfunded liability estimated at a present value of $10.2 million on March 31, 1984, which is also to be liquidated over a period of 15 years.

The actuarial valuation as at December 31, 1983 is in process of preparation with results not being available.

11. Contingencies

In the ordinary course of business, various claims and lawsuits have been brought against the Corporation. In the opinion of management, the losses, if any, which may result from the settlement of these matters are not likely to be material and accordingly no provision has been made in the accounts of the Corporation.

12. Income tax

The Corporation, as a Schedule D proprietary Crown corporation, is subject to the provisions of the Federal Income Tax Act. However, the Corporation has incurred tax losses in prior years, which are carried forward and can be applied against possible taxable income in future years.

CANADIAN BROADCASTING CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

As at March 31, 1984, the loss carry-forward for income tax purposes is $22 million, which, if unused, would expire as follows:

	$
March 31	
1985	9,217,654
1987	6,674,000
1990	1,267,000
1991	4,837,000
	21,995,654

13. Related party transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations and is mainly financed by Parliament of Canada. Transactions with Canada are outlined in notes 3, 6 and 7.

During the year, transactions with these related departments, agencies and Crown corporations were normal business transactions on normal trade terms applicable to all individuals and enterprises.

CANADIAN COMMERCIAL CORPORATION

AUDITOR'S REPORT

THE HONOURABLE ALLAN J. MACEACHEN, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the Canadian Commercial Corporation as at March 31, 1984 and the statements of operations and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 5, 1984

BALANCE SHEET AS AT MARCH 31, 1984
(in thousands of dollars)

ASSETS	1984	1983	LIABILITIES	1984	1983
Cash and short-term deposits	34,567	33,049	Accounts payable and accrued liabilities	77,374	47,578
Deposit with Receiver General for Canada (Note 1)	8,000		Advances from customers	13,132	12,530
Accounts receivable			Progress payments received or due	256,333	274,446
Foreign governments (Note 3)	78,503	52,465	Due to Government of Canada (Note 4)	1,559	2,978
Government of Canada—Parliamentary appropriations (Note 4)	1,613	2,680	Due to Defence Production Revolving Fund	1,525	1,563
			Provision for additional contract costs (Note 6)	150	150
Other	160	213		350,073	339,245
Advances to suppliers	3,324	4,976			
Progress claims paid or due	256,333	274,446	EQUITY OF CANADA		
			Contributed surplus	20,000	20,000
			Retained earnings	12,427	8,584
				32,427	28,584
	382,500	367,829		382,500	367,829

Certified correct:

F. O. KELLY
Comptroller

Approved by the Board:

O. I. MATTHEWS
President

D. W. SALSMAN
Director

CANADIAN COMMERCIAL CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Revenues		
Contract billings	649,963	503,527
Fees and other income	437	587
Interest income	2,974	3,158
Gain on foreign exchange	485	41
	653,859	507,313
Expenses		
Cost of contract billings	649,963	503,527
Additional contract costs		658
Bad debts		47
Services provided by Supply and Services Canada	15,086	14,143
Administrative	1,569	1,681
Legal fees and expenses charged by Department of Justice (Note 6)	513	602
Other	53	18
	667,184	520,676
Net cost of operations	13,325	13,363
Parliamentary appropriations	17,168	16,783
Operating surplus for the year	3,843	3,420
Retained earnings at beginning of the year	8,584	5,164
Retained earnings at end of the year	12,427	8,584

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Source of funds		
Parliamentary appropriations	17,168	16,783
Interest and other income	3,896	3,786
	21,064	20,569
Application of funds		
Cost of operations	16,708	16,547
Legal fees and expenses charged by Department of Justice	513	602
	17,221	17,149
Increase in working capital	3,843	3,420
Working capital at beginning of the year	28,584	25,164
Working capital at end of the year	32,427	28,584

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority and operations

The Corporation was established in 1946 by the Canadian Commercial Corporation Act and is an agency Crown corporation named in Schedule C to the Financial Administration Act. The Corporation is not subject to income taxes.

The Corporation acts as the prime contracting agency when other countries and international agencies wish to purchase products and services from Canada on a government-to-government basis.

Contracts are made with foreign governments and corresponding contracts are entered into with Canadian firms by the Corporation.

Supply and Services Canada provides contracting services to the Corporation at predetermined rates approved by Treasury Board, based on the amounts of contracts procured, and provides certain administrative functions at cost.

If the Minister so directs, the Corporation is required to pay to the Receiver General for Canada any funds that the Minister considers to be in excess of requirements. Any such payments are on deposit with the Receiver General for Canada and can, on the request and in the opinion of the Minister, be returned to the Corporation when required. During the year, an amount of $8 million was paid by the Corporation to the Receiver General for Canada and no interest will accrue to the Corporation on such deposit.

2. Significant accounting policies

(a) Contract billings

Revenues from contracts are recorded at the time of delivery except in the case of contracts involving progress payments; in these cases, revenues are recorded at the time the progress payments become due. Since title to work-in-progress covered by progress claims has not passed to customers, the Corporation records all progress claims by its suppliers as assets and all progress payments from its customers as liabilities. These assets and liabilities are reduced, in accordance with contract terms, as deliveries are accepted.

(b) Foreign currency translation

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates. Revenues and expenses are translated at the average exchange rates for the month in which the transactions occur. Gains and losses resulting from translations are shown in the statement of operations.

(c) Parliamentary appropriations

Parliamentary appropriations are recorded in the year in which the corresponding expenses are incurred but are drawn upon only as cash disbursements are made.

3. Accounts receivable from foreign governments

As at March 31, 1984, the Corporation has provided $879,000 (1983—$980,000) to cover the possible non-collection of certain accounts receivable from foreign governments.

4. Government of Canada

As at March 31, 1984, funds to cover expenses of $1,613,000 applicable to 1983-84 appropriations had not been drawn and $1,559,000 had not been paid to various government departments.

5. Contractual obligations

As at March 31, 1984, the Corporation was obligated to fulfill contracts with customers amounting to $909 million (1983—$1,022 million).

The Corporation is responsible to its customers for the performance of its suppliers. A provision of $150,000 (1983—$150,000) has been made for estimated additional contract costs which may be incurred if certain suppliers are unable to meet their contractual obligations.

6. Legal fees and expenses charged by Department of Justice

The Corporation has been directed by Treasury Board to reimburse the Department of Justice for legal fees and expenses resulting from the action taken against the Corporation related to the contract referred to in Note 7(a). These costs amounted to $513,000 (1983—$602,000).

CANADIAN COMMERCIAL CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

7. Contingencies

The Corporation has been named defendant in the following lawsuits:

(a) Instituted in 1975, alleging losses resulting from the termination of a portion of a contract and seeking damages of $6.8 million plus accrued interest and costs.

(b) Instituted in 1982, alleging losses resulting from the Corporation's action in 1980 to take possession of certain goods of a company, to whom the plaintiff was a supplier, in order to complete a contract and seeking damages of $0.5 million.

Based on the advice of legal counsel, management is of the opinion that no provision for possible loss in respect of these suits is required. Damages assessed, if any, will be accounted for as an adjustment to the year in which the legal action was taken.

8. Representative agreements

The Corporation has representative agreements with Dismatica Industrials C.A. of Venezuela, and Luis Fafie & CIA SA of Honduras to whom no fees were paid or became due during the year.

CANADIAN DAIRY COMMISSION

AUDITOR'S REPORT

THE HONOURABLE EUGENE FRANCIS WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of the Canadian Dairy Commission as at July 31, 1983 and the statements of dairy support program operations financed by Government of Canada, marketing operations financed by producers, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at July 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers except that producer levies have been instituted without benefit of regulation and are, therefore, ultra vires of the Canadian Dairy Commission.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
December 22, 1983

BALANCE SHEET AS AT JULY 31, 1983
(in thousands of dollars)

ASSETS	1983	1982	LIABILITIES AND SURPLUS	1983	1982
Accounts receivable			Accounts payable and accrued liabilities	57,255	41,830
Trade	51,778	18,999	Allowance for losses on commitments (Note 4)	7,849	13,254
Government of Canada	79,041	54,380	Subsidies payable to producers	56,486	50,195
Producer levies	97,981	47,479	Loans from Government of Canada (Note 5)	231,767	206,940
Inventories (Note 3)	129,508	175,220		353,357	312,219
Prepaid expense	2,182				
			Surplus (deficit)	7,133	(16,141)
	360,490	296,078		360,490	296,078

Approved:

GILLES CHOQUETTE
Chairman

E. G. HODGINS
Vice Chairman

PAUL SIMARD
Director of Finance

CANADIAN DAIRY COMMISSION—*Continued*

STATEMENT OF DAIRY SUPPORT PROGRAM OPERATIONS FINANCED BY GOVERNMENT OF CANADA FOR THE YEAR ENDED JULY 31, 1983
(in thousands of dollars)

	1983	1982
Subsidies to producers of industrial milk and cream (Schedule A)	270,851	271,438
Expenses related to marketing operations		
Interest on loans from Government of Canada	30,819	17,410
Storage	5,547	3,745
Freight	4,588	3,101
Handling	1,221	977
Miscellaneous	1,107	599
	43,282	25,832
Deduct: expenses transferred to marketing operations	10,282	
	33,000	25,832
Administrative expenses (Schedule B)	4,339	3,634
Research	1,694	1,476
Cost of dairy support program operations	309,884	302,380
Financing by Government of Canada (Note 6)		
Agricultural Stabilization Board	303,851	297,270
Parliamentary appropriation	5,769	4,828
Government departments which provided services without charge	264	282
	309,884	302,380

STATEMENT OF MARKETING OPERATIONS FINANCED BY PRODUCERS FOR THE YEAR ENDED JULY 31, 1983
(in thousands of dollars)

	1983	1982
Sales	393,151	312,185
Cost of goods sold	617,363	478,136
Loss on sales	224,212	165,951
Expenses and assistance		
Export and domestic assistance	11,107	13,724
Provision for losses on commitments (Note 4)	(5,405)	5,690
Capital assistance (Note 7)	5,407	5,083
Carrying charges	4,919	2,808
Agents' commissions (Note 8)	4,803	2,204
Advertising and promotion (Note 11)	789	
	21,620	29,509
Add: expenses transferred from dairy support program operations	10,282	
	31,902	29,509
Cost of marketing operations before financing	256,114	195,460
Producer levies (Note 6)		
Industrial milk (Schedule C)	264,041	162,138
Fluid milk (Schedule D)	6,799	7,777
	270,840	169,915
Government of Canada (Notes 6 and 10)	8,548	
	279,388	169,915
Excess (deficiency) of financing over cost of marketing operations (Schedule E)	23,274	(25,545)

STATEMENT OF SURPLUS FOR THE YEAR ENDED JULY 31, 1983
(in thousands of dollars)

	1983	1982
Balance (deficit) at beginning of year	(16,141)	9,404
Excess (deficiency) of financing over cost of marketing operations	23,274	(25,545)
Balance (deficit) at end of year	7,133	(16,141)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED JULY 31, 1983
(in thousands of dollars)

	1983	1982
Source of funds		
Excess of financing over cost of marketing operations	23,274	
Loans from Government of Canada	425,479	423,169
Decrease in inventories	45,712	
Increase in other liabilities	16,311	
Decrease in accounts receivable		10,323
Decrease in prepaid capital assistance		5,925
	510,776	439,417
Application of funds		
Deficiency of financing over cost of marketing operations		25,545
Loans repaid to Government of Canada	400,652	321,576
Increase in accounts receivable	107,942	
Prepaid expense	2,182	
Increase in inventories		71,780
Decrease in other liabilities		20,516
	510,776	439,417

Funds are defined as assets less liabilities and surplus.

NOTES TO FINANCIAL STATEMENTS JULY 31, 1983

1. Objectives and operations

The objectives of the Commission, as established by the Canadian Dairy Commission Act 1966-67 are "to provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality".

Producers are responsible for the cost of disposal of surplus products, including all losses on special export production under the export quota program, and for marketing costs attributable to surplus production.

Any surplus at year end up to $10 million is not to be refunded to producers nor taken into account when setting levy rates for the following year. The treatment of any excess over $10 million is to be determined by the Canadian Milk Supply Management Committee.

CANADIAN DAIRY COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
JULY 31, 1983—*Continued*

2. Significant accounting policies

Each asset, liability, revenue or expense arising from a foreign currency transaction is translated into Canadian dollars at the exchange rate in effect at the date of transaction. Monetary items denominated in a foreign currency at the balance sheet date are adjusted to reflect the exchange rate in effect at that date. Any exchange loss or gain, arising on translation or settlement of a foreign currency item, is charged to marketing operations financed by producers.

Inventories are valued at the lower of cost and net realizable value.

Acquisition of furniture and equipment is charged to administrative expenses in the year of purchase.

Losses on commitments to purchase surplus butter and skim milk powder at Canadian support prices and other dairy products at negotiated contract prices, which are usually higher than export prices, are charged to marketing operations financed by producers at the time the commitment is made.

3. Inventories

	1983	1982
	(in thousands of dollars)	
Butter	101,749	100,971
Skim milk powder	15,156	58,788
Other dairy products	12,603	15,461
	129,508	175,220

Inventories have been adjusted as follows:

Butter

Prices for surplus butter on the export market are lower than on the domestic market, resulting in the net realizable value of the inventory as at July 31, 1983 being $24,710,000 (1982—$12,120,000) less than the Canadian support price.

Skim milk powder

Prices for surplus skim milk powder on the export market are lower than on the domestic market, resulting in the net realizable value of the inventory as at July 31, 1983 being $24,391,000 (1982—$63,064,000) less than the Canadian support price.

Other dairy products

The inventory of other dairy products includes evaporated milk, whole milk powder and unsalted butter, and as at July 31, 1983 the net realizable value was $2,507,000 (1982—$3,579,000) less than cost.

4. Commitments

As at July 31, 1983, the Commission was committed to purchase butter and skim milk powder at Canadian support prices and other dairy products at negotiated contract prices produced prior to July 31, 1983, for approximately $14,566,000 (1982—$26,063,000). Losses which may result from these purchases at higher than export prices have been estimated at approximately $7,849,000 (1982—$13,254,000) requiring a reduction in the provision during the year of $5,405,000 (1982—increase $5,690,000) which has been credited to marketing operations financed by producers.

5. Loans from Government of Canada

These loans are to finance the purchase of dairy products and bear interest rates varying from 9.25% to 9.625% per annum (1982—14% to 18.375%). There are no specific terms of repayment and interest, calculated on a simple basis, is paid at the time of any principal repayment.

6. Financing

Government of Canada

The Agricultural Stabilization Board, through Vote 15, provides financing to the Commission for the benefit of producers for the purpose of stabilizing the price of industrial milk and cream. During the year ended July 31, 1983, financing for this purpose amounted to $312.4 million, of which $303.9 million was credited to dairy support program operations and $8.5 million (see Note 10) was credited to marketing operations. Financing of $6.2 million is still awaiting approval by the government. Should this funding not be approved, there will be an additional $6.2 million in expenses transferred to marketing operations from the dairy support program operations during the year ended July 31, 1984.

Administrative and research expenses are financed by Agriculture Vote 40 which lapsed $365,000 (1982—$693,000). Some government departments also provided services without charge.

Producers

Costs incurred by the Commission in the disposal of surplus dairy products and other marketing programs, including animal feed, export and capital assistance and interest expense and carrying charges in excess of the government's maximum commitment of $33 million are financed by the producers through payment of levies which are collected by the provincial marketing boards and agencies and remitted to the Commission. Levies are calculated based on shipments of industrial milk.

7. Capital assistance

In a program to export whole milk products, equivalent to about 10% of Canadian requirements or a maximum of 4.4 million hectolitres of milk as agreed by the Canadian Milk Supply Management Committee and Government, the Commission has contributed to the construction of two processing plants for evaporated milk and one processing plant for instantized whole milk powder.

The capital assistance, totalling $22.7 million, commenced in 1980. This cost is estimated to be reduced to $17.7 million over a period of six years from 1980 through the recovery of the residual value of the plant and equipment, including a reduction in price for a maximum number of cases to be purchased, and grants from the Government of Canada and provincial governments.

8. Agents' commissions

The Commission has used the services of agents for sales in connection with marketing of dairy products on the export market and commissions were as follows:

	1983	1982
	(in thousands of dollars)	
Coop Fédérée de Québec, Canada	3,804	1,458
Gestion Y. Dessarrollo—Commercial S.A. Peru	510	34
Intercontinental, Mexico	223	695
Canada Expa (1980) Inc., Canada	212	17
L&M Exports Inc., Canada	54	
	4,803	2,204

9. Contingent liability

An account receivable amounting to $42 million plus interest due over a nine month period has been discounted with a commercial bank with recourse. Accordingly, the Commission will be liable, under the terms of the discount contract, to the bank for the amount of receivable discounted in the event that the customer does not meet its commitment. However, in the opinion of management, the likelihood that the customer will not meet its obligation is remote, as the payments are now being received in accordance with an agreed schedule.

CANADIAN DAIRY COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
JULY 31, 1983—*Concluded*

10. British Columbia Milk Board

In July, 1982, the British Columbia Milk Board notified the Commission of its intention to withdraw from the Comprehensive Milk Marketing Plan. During the year ended July 31, 1983, the Board remitted $3.7 million in levies to the Commission, whereas full levies on milk production in British Columbia would have amounted to $16.1 million. The difference was partially financed by the Government of Canada in the amount of $8.5 million, which was equivalent to the subsidies which would have been paid on industrial milk production in British Columbia. This amount has been credited to marketing operations financed by producers, as these funds were provided to achieve the objectives of the Commission. The remaining balance of $3.9 million has not been financed.

11. Ice cream and cream promotion

The Commission has been authorized by the Canadian Milk Supply Management Committee to contribute up to $4.5 million towards the promotion of ice cream and cream undertaken by the Dairy Bureau of Canada. To date, $789,000 has been paid and charged to marketing operations financed by producers.

SUBSIDIES TO PRODUCERS OF INDUSTRIAL MILK AND CREAM FOR THE YEAR ENDED JULY 31, 1983 — SCHEDULE A

	Eligible Shipments		Subsidies	
	1983	1982	1983	1982
	(in thousands of kilograms)		(in thousands of dollars)	
Prince Edward Island	3,194	3,071	5,350	5,145
Nova Scotia	2,085	2,050	3,493	3,434
New Brunswick	2,168	2,069	3,632	3,465
Quebec	79,087	77,768	132,470	130,261
Ontario	53,236	50,798	89,171	85,086
Manitoba	6,379	6,107	10,684	10,230
Saskatchewan	4,353	4,071	7,291	6,819
Alberta	11,168	10,539	18,706	17,652
British Columbia	32	5,580	54	9,346
	161,702	162,053	270,851	271,438

ADMINISTRATIVE EXPENSES FOR THE YEAR ENDED JULY 31, 1983 (in thousands of dollars) — SCHEDULE B

	1983	1982
Salaries	1,781	1,494
Professional and special services	895	526
Transportation and communications	482	438
Data processing and cheque issue services	264	282
Other personnel costs	195	180
Remuneration of members of the Commission	182	160
Rentals	161	179
Acquisition of furniture and equipment	139	149
Audit Services Bureau fees	99	103
Utilities, materials and supplies	89	56
Repairs and maintenance	13	8
Miscellaneous	39	59
	4,339	3,634

PRODUCER LEVIES ON INDUSTRIAL MILK FOR THE YEAR ENDED JULY 31, 1983 — SCHEDULE C

	Milk Shipments		Producer Levies							
			In Quota		Export		Over Quota		Total	
	1983	1982	1983	1982	1983	1982	1983	1982	1983	1982
	(in thousands of litres)		(in thousands of dollars)							
Prince Edward Island	80,478	85,055	3,806	2,494	301	211	517	683	4,624	3,388
Nova Scotia	53,151	58,402	2,468	1,612	194	138	668	1,138	3,330	2,888
New Brunswick	50,651	49,445	2,253	1,511	201				2,454	1,511
Quebec	2,292,874	2,320,873	106,750	69,480	8,502	5,913	22,263	8,646	137,515	84,039
Ontario	1,352,847	1,356,382	62,726	40,938	4,968	3,508	17,503	2,901	85,197	47,347
Manitoba	150,690	151,105	7,190	4,567	571		960	275	8,721	4,842
Saskatchewan	95,147	89,105	4,665	2,718	374				5,039	2,718
Alberta	268,419	259,240	12,365	7,907	1,055				13,420	7,907
British Columbia	166,916	164,277	550	4,821		1,308	3,191	1,369	3,741	7,498
	4,511,173	4,533,884	202,773	136,048	16,166	11,078	45,102	15,012	264,041	162,138

CANADIAN DAIRY COMMISSION—*Concluded*

PRODUCER LEVIES ON FLUID MILK FOR THE YEAR ENDED JULY 31, 1983 SCHEDULE D

	Sales		Producer Levies*	
	1983	1982	1983	1982
	(in thousands of litres)		(in thousands of dollars)	
Prince Edward Island	13,109	13,360	40	40
Nova Scotia	112,285	112,684	350	321
New Brunswick	69,239	69,051	209	211
Quebec	641,433	631,643	1,876	1,890
Ontario	955,372	979,158	2,936	2,961
Manitoba	102,362	103,347	311	315
Saskatchewan	96,969	96,016	285	282
Alberta	261,372	267,057	792	808
British Columbia	304,135	312,550		949
	2,556,276	2,584,866	6,799	7,777

*Calculated at 5% of subsidy rate of $6.03 per hectolitre of sales.

MARKETING OPERATIONS FINANCED BY PRODUCERS FOR THE YEAR ENDED JULY 31, 1983 SCHEDULE E

	1983					1982				
	Domestic	Export					Domestic	Export		
	Butter	Skim Milk Powder	Evaporated Milk	Other Products*	Total	Total	Butter	Skim Milk Powder	Evaporated Milk	Others Products*
					(in thousands of dollars)					
Sales	85,744	158,817	110,760	37,830	393,151	312,185	81,671	125,732	102,283	2,499
Cost of goods sold	91,220	324,735	142,118	59,290	617,363	478,136	91,469	268,861	116,170	1,636
Loss on sales	5,476	165,918	31,358	21,460	224,212	165,951	9,798	143,129	13,887	(863)
Expenses and assistance										
Export and domestic assistance	33	5,854	63	5,157	11,107	13,724	61	8,836	332	4,495
Provision for losses on commitments		(5,450)	(178)	223	(5,405)	5,690		5,586	104	
Capital assistance			1,373	4,034	5,407	5,083			2,014	3,069
Carrying charges		1,895	2,663	361	4,919	2,808		11	2,755	42
Agents' commissions		720	3,428	655	4,803	2,204		410	1,712	82
Advertising and promotion				789	789					
	33	3,019	7,349	11,219	21,620	29,509	61	14,843	6,917	7,688
	5,509	168,937	38,707	32,679	245,832	195,460	9,859	157,972	20,804	6,825
Add: expenses transferred from dairy support program operations					10,282					
Cost of marketing operations before financing					256,114	195,460				
Financing					279,388	169,915				
Excess (deficiency) of financing over cost of marketing operations					23,274	(25,545)				

	Volume				Volume			
	(in millions)				(in millions)			
	Kilograms	Kilograms	Cases	Kilograms	Kilograms	Kilograms	Cases	Kilograms
Sales	19.8	141.6	5.6	14.0	20.6	93.6	5.0	.9
Purchases	21.3	105.6	5.7	11.9	35.1	115.2	4.8	.9

*Includes whole milk powder and cheese.

CANADIAN FILM DEVELOPMENT CORPORATION

AUDITOR'S REPORT

THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the Canadian Film Development Corporation as at March 31, 1984 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 8, 1984

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984 $	1983 $
Current		
Loans to producers		
Feature films	2,382,201	1,074,151
Canadian programming	1,918,578	
Parliamentary appropriations receivable (Note 3)	2,952,028	3,252,786
Accounts receivable	271,455	117,407
Prepaid expenses	38,698	21,378
	7,562,960	4,465,722
Fixed assets (Note 4)		
Furniture, equipment, automobile and leasehold improvements	521,072	236,453
Less: accumulated depreciation	159,578	118,219
	361,494	118,234
	7,924,454	4,583,956

LIABILITIES	1984 $	1983 $
Current		
Accounts payable	1,080,524	77,354
Due to Canada (Note 5)	4,000,000	4,000,000
Current portion of obligation under capital leases (Note 6)	54,251	25,899
	5,134,775	4,103,253
Long-term		
Provision for employee termination benefits	90,030	50,697
Obligation under capital leases		48,018
	90,030	98,715
	5,224,805	4,201,968
EQUITY OF CANADA		
Equity of Canada	2,699,649	381,988
	7,924,454	4,583,956

Approved by the Board:

ED. PRÉVOST
President

Approved by Management:

ANDRÉ LAMY
Executive Director

CANADIAN FILM DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

	1984			1983
	Canadian programming	Feature films	Total	Total
	$	$	$	$
Assistance expenses (Note 7)				
English production	4,337,854	1,972,185	6,310,039	2,468,689
French production	3,539,772	1,662,899	5,202,671	1,249,049
Marketing and distribution		478,480	478,480	344,833
Development of the industry		322,108	322,108	257,162
	7,877,626	4,435,672	12,313,298	4,319,733
Revenues				
Interest on loans to producers	60,992	222,087	283,079	261,291
Management fees	207,106	94,538	301,644	71,247
	268,098	316,625	584,723	332,538
Cost of operations before administration expenses	7,609,528	4,119,047	11,728,575	3,987,195
Administration expenses (Note 8)			910,857	619,723
Cost of operations for the year			12,639,432	4,606,918

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Balance at beginning of the year	381,988	522,906
Parliamentary appropriation	14,957,093	4,466,000
	15,339,081	4,988,906
Cost of operations for the year	12,639,432	4,606,918
Balance at end of the year	2,699,649	381,988

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Source of funds		
Parliamentary appropriation	14,957,093	4,466,000
Obligation under capital leases		93,328
	14,957,093	4,559,328
Application of funds		
Operations		
Cost of operations for the year	12,639,432	4,606,918
Items not requiring an outlay of funds		
Depreciation	(94,944)	(41,841)
Increase in the provision for employee termination benefits	(39,333)	(6,005)
	12,505,155	4,559,072
Acquisition of fixed assets	338,204	109,162
Decrease in the long-term obligation under capital leases	48,018	45,310
Due to Canada		4,000,000
	12,891,377	8,713,544
Increase (decrease) in working capital	2,065,716	(4,154,216)
Working capital at beginning of the year	362,469	4,516,685
Working capital at end of the year	2,428,185	362,469

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority and activities

The Corporation, a Crown corporation named in Schedule C to the Financial Administration Act, was established in 1967 by the Canadian Film Development Corporation Act with the objective of fostering and promoting the development of a feature film industry in Canada. To achieve its objective, the Corporation can invest in individual Canadian feature film productions in return for a share in the proceeds from such productions, make interest bearing loans, provide resources for script and project development, grant awards for outstanding accomplishments in such productions, make grants to filmmakers and technicians resident in Canada to assist them in improving their craft, and advise and assist producers in the distribution and administrative functions of such productions.

Further, the Corporation administers the Canadian Broadcast Program Development Fund, established July 1, 1983 within the framework of the Broadcasting Strategy for Canada. To this end, the Corporation can invest in high quality Canadian video and film productions in the categories of drama, variety and children's programming.

2. Significant accounting policies

(a) Loans to producers

Loans advanced to producers of feature films and Canadian programming are shown on the balance sheet at their face value, less an allowance for losses.

(b) Investments

Funds advanced to producers of feature films and Canadian programming, in return for a share in the proceeds from such productions, are expensed as assistance to productions in the year in which the advances are made.

All proceeds, up to the amount of the related investment, are credited to expenses as a reduction of production assistance expenses made during the year. Any amount in excess thereof is accounted for as revenues.

CANADIAN FILM DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Continued*

(c) Fixed assets

Fixed assets purchased or acquired by way of capital leases are recorded at cost.

Depreciation is provided for using the diminishing-balance method, at the annual rates of 20% for furniture and equipment and 30% for the automobile. Leasehold improvements are amortized using the straight-line method, based on the duration of the leases.

(d) Parliamentary appropriation

The parliamentary appropriation voted to the Corporation for its objectives comprises a non lapsing amount for the development of a feature film industry and another amount, for the production of Canadian programming, that is deemed to lapse. The unlapsed parliamentary appropriation is credited to the Equity of Canada. Admissible unlapsed amounts not used at the end of the year are presented on the balance sheet as a parliamentary appropriation receivable.

(e) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(f) Pension plan

All employees of the Corporation participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Parliamentary appropriations receivable

	1984	1983
	$	$
Interim financing to producers and distributors of feature films	1,617,799	2,925,849
Development of the feature film industry	1,187,929	326,937
Canadian programming production	146,300	
	2,952,028	3,252,786

4. Fixed assets

	1984			1983
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Furniture and equipment	356,965	119,403	237,562	36,786
Automobile	13,055	3,916	9,139	
Equipment held under capital leases	93,327	33,598	59,729	74,662
Leasehold improvements	57,725	2,661	55,064	6,786
	521,072	159,578	361,494	118,234

5. Due to Canada

During 1982, a supplementary parliamentary appropriation of $4,000,000 was voted to the Corporation for interim financing advanced to producers and distributors of feature films. As at March 31, 1984, this amount was to be refunded upon decision of Treasury Board. However, Government has decided to waive the Corporation's repayment obligation through its National Film and Video Policy announced by the Minister of Communications on May 29, 1984. As a result, the amount due to Canada of $4 million shall be transferred to the Equity of Canada during 1985.

6. Obligation under capital leases

The Corporation intends to liquidate during 1985 its obligation under capital leases at a cost of $54,251.

7. Assistance expenses

	1984			1983
	Canadian programming	Feature films	Total	Total
	$	$	$	$
Investments	7,220,339	3,631,635	10,851,974	2,042,490
Proceeds from investments	(6,725)	(211,906)	(218,631)	(178,399)
Loans written-off		319,712	319,712	1,894,273
Reimbursements of loans previously written-off		(338,848)	(338,848)	(382,730)
	7,213,614	3,400,593	10,614,207	3,375,634
Operating expenses	664,012	1,035,079	1,699,091	944,099
	7,877,626	4,435,672	12,313,298	4,319,733

8. Operating expenses

	1984	1983
	$	$
Salaries and employee benefits	1,207,254	709,194
Consultants' fees	346,096	223,105
Professional services	154,782	86,752
Rent and taxes	266,118	174,954
Printing, postage and office expenses	218,953	111,647
Travel	143,485	109,708
Depreciation	94,944	41,841
Telephone	83,367	52,162
Promotion and advertising	82,791	43,295
Financing costs	12,158	11,164
	2,609,948	1,563,822
Portion applicable to assistance expenses (Note 7)	1,699,091	944,099
Portion applicable to administration expenses	910,857	619,723

9. Commitments

As at March 31, 1984, the Corporation is contractually committed to advance funds totalling $1,380,950 as loans and investments, of which $712,465 are for French productions and $668,485 are for English productions. Further, it has accepted financing projects that may call for disbursements of approximately $14 million, of which $3.5 million are for French productions and $10.5 million are for English productions.

CANADIAN FILM DEVELOPMENT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

The Corporation has entered into long-term leases for the rental of office space and equipment used in its operations. The aggregate minimum annual rentals payable during subsequent years are as follows:

	$
1985	407,882
1986	419,038
1987	417,792
1988	417,179
1989	352,020
1990-95	1,216,462
	3,230,373

10. Contingencies

As at March 31, 1984, legal proceedings have been instituted against the Corporation for amounts totalling $1,370,000 for alleged breaches of contracts. These cases have not yet been heard. Based on the advice of legal counsel, management is of the opinion that losses, if any, which may result from the settlement of these cases are not likely to be material and, accordingly, no provision has been made in the accounts.

11. Subsequent event

On May 29, 1984, the Minister of Communications announced the government approved National Film and Video Policy whereby the Corporation will be charged with the management of various new programs as well as others which already exist. Some of the Corporation's existing programs will be enhanced. The Policy provides for the Corporation to receive annually an additional $7.75 million to carry out these measures.

CANADIAN LIVESTOCK FEED BOARD

AUDITOR'S REPORT

THE HONOURABLE RALPH FERGUSON, P.C., M.P.
MINISTER OF AGRICULTURE
AND THE
CANADIAN LIVESTOCK FEED BOARD

I have examined the balance sheet of the Canadian Livestock Feed Board as at March 31, 1984 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Board as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 27, 1984

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983	LIABILITIES	1984	1983
	$	$		$	$
Current			Current		
Accounts receivable	9,785	45,002	Accounts payable	103,854	104,633
Parliamentary appropriations receivable	1,495,338	1,523,810	Contributions payable	1,877,945	1,808,114
	1,505,123	1,568,812		1,981,799	1,912,747
Amounts recoverable under the new inland elevator construction assistance program (Note 3)	935,528	1,072,396	Provision for employee termination benefits	99,381	103,944
				2,081,180	2,016,691
			EQUITY OF CANADA		
			Equity of Canada	359,471	624,517
	2,440,651	2,641,208		2,440,651	2,641,208

Approved by Management:

PIERRE MORIN
Director of Finance

Approved by the Board:

G. SONNEVELD
Acting Chairman

CANADIAN LIVESTOCK FEED BOARD—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Contributions		
Feed freight assistance	15,154,070	13,800,396
Local feed grain security assistance	397,965	496,293
New inland elevator construction assistance (Note 3)	100,000	38,400
	15,652,035	14,335,089
Administrative expenses		
Salaries and employee benefits	826,707	784,523
Travel	97,780	75,748
Rentals	75,030	66,004
Accounting and cheque issue services	66,200	49,000
Professional and special services	51,545	55,795
Stationery and office supplies	51,404	40,089
Equipment and office furniture	48,742	15,140
Telephone	45,434	34,338
Publication of reports	38,165	33,434
Postage	33,910	36,626
Advisory committee fees	3,250	3,450
Miscellaneous	17,749	14,850
	1,355,916	1,208,997
	17,007,951	15,544,086
Subscription income	12,797	15,772
Cost of operations for the year	16,995,154	15,528,314

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Balance at beginning of the year	624,517	663,330
Parliamentary appropriations	16,663,908	15,440,501
Services provided without charge by a government department	66,200	49,000
	17,354,625	16,152,831
Cost of operations for the year	16,995,154	15,528,314
Balance at end of the year	359,471	624,517

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Source of funds		
Parliamentary appropriations	16,663,908	15,440,501
Amounts recovered under the new inland elevator construction assistance program	36,868	
	16,700,776	15,440,501
Application of funds		
Operations		
Cost of operations for the year	16,995,154	15,528,314
Items not requiring an outlay of funds		
Services provided without charge by a government department	(66,200)	(49,000)
Decrease (increase) in provision for employee termination benefits	4,563	(8,442)
Provision for losses in respect of amounts recoverable under the new inland elevator construction assistance program	(100,000)	
	16,833,517	15,470,872
Increase in amounts recoverable under the new inland elevator construction assistance program		25,600
	16,833,517	15,496,472
Increase in working capital deficiency	132,741	55,971
Working capital deficiency at beginning of the year	343,935	287,964
Working capital deficiency at end of the year	476,676	343,935

CANADIAN LIVESTOCK FEED BOARD—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority and objectives

The Board, a Crown corporation named in Schedule C to the Financial Administration Act, was established in 1967 under the Livestock Feed Assistance Act with the objective of ensuring:

— the availability of feed grain to meet the needs of livestock feeders;

— the availability of adequate storage space in Eastern Canada for feed grain to meet the needs of livestock feeders; and

— reasonable stability in, and fair equalization of, feed grain prices in Eastern Canada, British Columbia, the Yukon Territory and the Northwest Territories.

2. Significant accounting policies

(a) Contributions

Feed freight assistance is charged to operations in the year in which shipments are made.

Local feed grain security assistance is charged to operations in the year in which admissible costs are incurred by recipients.

New inland elevator construction assistance, net of recoverable amounts, is charged to operations in the year in which admissible costs are incurred by recipients. Write-offs or provisions for losses of amounts previously recorded as recoverable are charged to operations in the year in which collection is considered doubtful.

(b) Capital expenditures

Purchases of equipment, office furniture and vehicles are expensed in the year of acquisition.

(c) Parliamentary appropriations

Parliamentary appropriations are recorded in the Statement of Equity of Canada for the year to which they apply. Any unspent balance lapses if not used in the 30 days following the end of the fiscal year.

(d) Services provided without charge

An estimated amount for accounting and cheque issue services provided without charge by a government department is included in expenses with an offset to the equity of Canada.

(e) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(f) Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

3. Amounts recoverable under the new inland elevator construction assistance program

Under the new inland elevator construction assistance program, the Board contributed towards certain construction cost. As at March 31, 1983, all contributions by the Board had been paid to operators of the elevators. These operators are called upon to reimburse, without interest, part of the contributions received. Reimbursements are based on stored quantities from the fourth to the tenth year of operation of the new facility without exceeding 40% of the contribution received.

As at March 31, 1984, the Board estimates that the amounts that will be recovered, net of a provision for losses, total $935,528 ($1,072,396 as at March 31, 1983). Because of the basis for the calculation of reimbursements, it is not possible to determine the amounts that will be recovered during each applicable year.

CANADIAN NATIONAL RAILWAY SYSTEM

AUDITORS' REPORT

TO THE MINISTER OF TRANSPORT

We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1983 and 1982 and the consolidated statements of income, retained earnings and changes in financial position for each of the two years then ended. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the System as at December 31, 1983 and 1982 and the results of its operations and the changes in its financial position for each of the two years then ended in accordance with generally accepted accounting principles applied on a consistent basis.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System.

The consolidated financial statements of the System for the year ended December 31, 1981 were reported upon by another firm of chartered accountants.

COOPERS & LYBRAND
Chartered Accountants

Montreal, Quebec
February 27, 1984

CONSOLIDATED BALANCE SHEET
(in thousands of dollars)

ASSETS	December 31 1983	December 31 1982
Current Assets		
Cash	59,544	
Accounts receivable	402,613	370,414
Material and supplies	363,814	449,879
Other current assets	209,269	186,636
	1,035,240	1,006,929
Insurance Fund	5,903	4,086
Investments	36,399	42,431
Properties	5,612,173	5,193,494
Other Assets and Deferred Charges	100,050	89,031
	6,789,765	6,335,971

LIABILITIES	December 31 1983		December 31 1982	
Current Liabilities				
Bank loans and other indebtedness		600		114,005
Accounts payable		591,210		537,122
Accrued charges		247,930		240,357
Current portion of long-term debt		46,667		34,043
Other current liabilities		180,824		90,436
		1,067,231		1,015,963
Provision for Insurance		5,903		4,086
Other Liabilities and Deferred Credits		288,576		229,891
Long-Term Debt		2,311,131		2,240,774
Minority Interest in Subsidiary Companies		4,345		4,345
SHAREHOLDER'S EQUITY				
Capital stock of Canadian National Railway Company; 6,487,502 (1982—6,283,902) common shares of no par value authorized, issued and outstanding	2,588,225		2,486,425	
Retained earnings	524,354	3,112,579	354,487	2,840,912
		6,789,765		6,335,971

See accompanying notes to consolidated financial statements.

On behalf of the Board:

J. H. HORNER
Director

J. MAURICE LECLAIR
Director

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

CONSOLIDATED STATEMENT OF INCOME
(in thousands of dollars)

	Year ended December 31		
	1983	1982	1981
CN Rail			
Revenues	3,386,046	2,967,101	3,078,924
Expenses	3,125,352	3,010,419	2,872,214
Income (loss)	260,694	(43,318)	206,710
Terra Transport			
Revenues	47,839	46,799	49,078
Expenses	82,397	79,193	77,901
Loss	(34,558)	(32,394)	(28,823)
Grand Trunk Corporation			
Revenues	436,464	444,272	468,628
Expenses	448,688	498,777	428,133
Income (loss)	(12,224)	(54,505)	40,495
CN Enterprises			
CN Communications			
Revenues	257,883	244,016	217,641
Expenses	223,402	211,919	185,713
Income	34,481	32,097	31,928
CN Trucking			
Revenues	86,143	88,544	99,142
Expenses	94,092	94,302	99,403
Loss	(7,949)	(5,758)	(261)
CN Hotels and Tower			
Revenues	50,622	57,662	59,448
Expenses	53,389	58,377	58,507
Income (loss)	(2,767)	(715)	941
CN Marine Inc.			
Revenues	197,355	187,623	175,475
Expenses	177,552	171,116	166,162
Income	19,803	16,507	9,313
CN Exploration			
Revenues	24,667	18,578	7,145
Expenses	14,349	7,474	3,006
Income	10,318	11,104	4,139
CN Real Estate			
Revenues	22,701	19,711	17,779
Expenses	12,166	8,415	7,255
Income	10,535	11,296	10,524
Other Businesses			
Income (loss)	611	(649)	(131)
Total CN Enterprises			
Income	65,032	63,882	56,453
CN Express			
Revenues	86,803	96,266	105,743
Expenses	112,224	136,891	145,639
Loss	(25,421)	(40,625)	(39,896)
Miscellaneous			
Loss	(41,283)	(116,075)	(39,789)
Income (loss) before income taxes and extraordinary item	212,240	(223,035)	195,150
Income taxes	99,290		93,120
Income (loss) before extraordinary item	112,950	(223,035)	102,030
Reduction in income taxes on application of prior years' losses	99,383		91,140
Net income (loss)	212,333	(223,035)	193,170

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
(in thousands of dollars)

	Year ended December 31		
	1983	1982	1981
Balance, beginning of year	354,487	577,522	422,986
Net income (loss) for the year	212,333	(223,035)	193,170
	566,820	354,487	616,156
Dividend	42,466		38,634
Balance, end of year	524,354	354,487	577,522

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
(in thousands of dollars)

	Year ended December 31		
	1983	1982	1981
Working Capital (Deficiency), beginning of year	(9,034)	(7,628)	(26,938)
Funds Provided			
Net Income (loss) for the year	212,333	(223,035)	193,170
Add (*deduct*) items not involving the current provision or use of funds			
—Depreciation	251,806	239,573	224,224
—Amortization of capital leases	2,200	506	
—Amortization of discount on long-term debt	508	512	465
—Share of net (income) loss retained by investees accounted for by equity method	731	(1,979)	3,388
—Provision for impairment of investments		97,407	
Funds from operations	467,578	112,984	421,247
Issuance of long-term debt and obligations assumed under capital leases	124,207	536,076	487,953
Issuance of capital stock	101,800	4,300	6,614
Net proceeds from disposal of assets	41,728	16,236	32,610
Other	54,590	24,321	11,208
Total Funds Provided	789,903	693,917	959,632
Funds Used			
Additions to properties			
—Owned	712,754	611,786	662,540
—Leased	1,659	36,314	
Investments	1,623	4,673	11,670
Reduction of long-term debt and capital lease obligations	54,358	42,550	227,478
Dividend	42,466		38,634
Total Funds Used	812,860	695,323	940,322
Increase (Decrease) in Working Capital	(22,957)	(1,406)	19,310
Working Capital Deficiency, end of year	(31,991)	(9,034)	(7,628)

See accompanying notes to consolidated financial statements.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies

Introduction

All references in these Notes to the "Company" refer to Canadian National Railway Company which is wholly-owned by the Government of Canada and, unless the context otherwise requires, its consolidated subsidiaries, and all references to the "System" mean Canadian National Railway Company and its consolidated subsidiaries together with the lines of railway, marine, telecommunications and other property entrusted by the Government of Canada to the Company for management and operation.

(a) Principles of Consolidation

The consolidated financial statements include the accounts of all subsidiaries and the Company's share of the assets, liabilities, revenues and expenses of CNCP Telecommunications which is accounted for by the proportionate consolidation method; CN's share in the activities of CNCP Telecommunications represents slightly less than two-thirds of the activities of CN Communications. Also, consistent with the legislation governing the System, the accounts of the Canadian Government Railways entrusted to the Company by the Government of Canada are included in the consolidated financial statements.

Investments in companies in which the Company has less than a majority interest are accounted for by the equity method, where appropriate.

(b) Reporting by Division

In presenting the results by division and CN Enterprises, charges for services performed by one division for another, which are made generally at market value, have not been eliminated. Consolidated net income is not affected by this practice.

(c) Material and Supplies

The inventory is valued at laid down cost based on weighted average cost for ties and rails, latest invoice price for fuel and new materials in stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

(d) Properties

Properties are carried at cost, which, in the case of properties brought into the System on January 1, 1923, is the aggregate of the values then appearing in the books of the railways now comprised in the System, less a write-down of $262.8 million at the time of capital revision in 1937.

Accounting for railway and telecommunications properties is carried out in accordance with rules issued by the Canadian Transport Commission and the Canadian Radio-television and Telecommunications Commission respectively (Canadian properties), and the Interstate Commerce Commission (United States properties). Major additions and replacements generally are capitalized. Interest costs are charged to expense.

The cost of depreciable assets retired or disposed of, less salvage, is charged to accumulated depreciation, in accordance with the group plan of depreciation except for CN Trucking and CN Hotels and Tower divisions which follow the unit plan whereby gains or losses are taken into income as they occur.

(e) Depreciation

Depreciation is calculated at rates sufficient to write off properties over their estimated useful lives, generally on a straight-line basis. For railway and telecommunications properties, certain rates are authorized by the Canadian Transport Commission, the Canadian Radio-television and Telecommunications Commission and the Interstate Commerce Commission. The rates for significant classes of assets are as follows:

	Annual Rate
Ties	2.89%
Rails	1.87%
Other track material	1.90%
Ballast	2.76%
Road locomotives	5.23%
Freight cars	2.97%
Commercial communications systems	6.08%

Hotel properties are depreciated at annual rates of 2% to 10% and vessels at 5%.

(f) Transportation Revenues

Transportation revenues are generally recognized on completion of movements, with interline movements being treated as complete when the shipment is turned over to the connecting carrier. Costs associated with uncompleted movements are generally deferred.

(g) Pensions

Current service costs are charged to operations as they accrue. Past service costs are charged to operations in annual amounts covering principal and interest over varying periods to 2006 (2015 in the case of U.S. Plans).

The funding payments are determined in accordance with the accrued benefit actuarial cost method.

(h) Foreign Exchange

Assets and liabilities in foreign currencies have been translated into Canadian dollars at current rates except for investments, properties and long-term debt for which historical rates have been used. Income is charged or credited with all exchange differences. Income and expenses of foreign subsidiaries have been translated at average rates during the year except for depreciation provisions which are on the same basis as the related properties.

Note 2: Investments

	Percentage of Voting Interest	December 31 1983	 1982
		(in thousands of dollars)	
Companies accounted for by equity method			
Chicago and Western Indiana Railroad Company	20%	6,010	6,389
The Toronto Terminals Railway Company	50%	10,682	10,682
Other		15,146	20,483
		31,838	37,554
Other companies and investments, at cost less provisions for impairment where applicable		4,561	4,877
Total		36,399	42,431

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

Note 3: Properties

	December 31, 1983			December 31, 1982		
	Cost	Accumulated Depreciation	Net	Cost	Accumulated Depreciation	Net
	(in thousands of dollars)					
CN Rail	6,785,361	2,597,619	4,187,742	6,367,381	2,496,658	3,870,723
TerraTransport	98,871	50,311	48,560	98,682	46,621	52,061
Grand Trunk Corporation	537,143	135,287	401,856	536,488	130,887	405,601
CN Enterprises						
CN Communications	674,181	258,557	415,624	647,631	237,918	409,713
CN Trucking	66,293	35,824	30,469	64,593	34,803	29,790
CN Hotels and Tower	193,352	68,821	124,531	195,529	68,517	127,012
CN Marine Inc.	302,721	41,205	261,516	206,444	32,518	173,926
CN Exploration	28,171	2,285	25,886	13,704	257	13,447
CN Real Estate	54,492	11,879	42,613	42,182	10,777	31,405
Other Businesses	31,552	26	31,526	35,073	736	34,337
CN Express	42,580	18,762	23,818	52,475	25,773	26,702
Miscellaneous	27,525	9,493	18,032	27,177	8,400	18,777
	8,842,242	3,230,069	5,612,173	8,287,359	3,093,865	5,193,494
Amounts included above with respect to Canadian Government Railways entrusted to the Company by the Government of Canada	945,772	524,886	420,886	875,222	502,753	372,469

At December 31, 1983 the gross value of assets under capital leases included above was $38.0 million (1982—$36.3 million) and related accumulated amortization thereon amounted to $2.7 million (1982—$0.5 million).

Note 4: Long-Term Debt

	Maturity	Currency in which payable	December 31 1983	1982
			(in thousands of dollars)	
Bonds, Debentures and Notes				
Canadian National 5¾%, 25 Year Bonds (a, b)	Jan. 1, 1985	Canadian	64,168	66,242
Canadian National 8⅜%, 10 Year Bonds	Nov. 15, 1986	United States	83,232	83,232
Canadian National 8⅞%, 10 Year Bonds (b)	Mar. 1, 1987	Canadian	47,924	49,158
Canadian National 5%, 27 Year Bonds (a, b)	Oct. 1, 1987	Canadian	100,141	103,641
Canadian National 14⅜%, 10 Year Notes	Dec. 1, 1991	United States	117,817	117,817
Canadian National 9¼%, 20 Year Sinking Fund Debentures	Mar. 15, 1998	United States	133,533	133,533
Canadian National 8⅜%, 25 Year Sinking Fund Debentures	July 1, 2002	United States	100,639	105,935
Canadian National 9⁷⁄₁₀%, 25 Year Sinking Fund Debentures	July 15, 2004	United States	174,940	174,940
Canadian National 14%, 25 Year Sinking Fund Debentures	Jan. 15, 2006	United States	178,783	178,783
Canadian National 15%, 25 Year Sinking Fund Debentures	June 1, 2006	United States	181,238	181,238
Canadian National 16¼%, 25 Year Sinking Fund Debentures	Mar. 1, 2007	United States	183,053	183,053
Canadian National 14¾%, 30 Year Sinking Fund Debentures	Sept. 1, 2012	United States	247,984	247,984
Canadian National 12%, 30 Year Sinking Fund Debentures	Mar. 15, 2013	United States	122,548	
Buffalo and Lake Huron 5½%, 1st Mortgage Bonds	Perpetual	Sterling	795	795
Buffalo and Lake Huron 5½%, 2nd Mortgage Bonds	Perpetual	Sterling	1,228	1,228
Total Bonds, Debentures and Notes			1,738,023	1,627,579
Government of Canada Loan and Advances (c)				
Government of Canada loan		Canadian	268,377	275,763
Canadian Government Railways advances for working capital		Canadian	14,075	14,104
Total Government of Canada Loan and Advances			282,452	289,867
Other				
Amounts owing under equipment purchase agreements (d)		United States	183,637	207,282
Swiss borrowings (e)		Swiss Francs	129,158	129,158
Capital lease obligations (f)		Various	30,297	32,587
Promissory note 9⅜% (g)		Canadian	1,703	1,957
Total Other			344,795	370,984
			2,365,270	2,288,430
Less: unamortized discount on long-term debt			6,569	7,077
current portion of long-term debt, at historical exchange rates			42,273	29,986
sinking fund debentures due 2002, held and not cancelled			5,297	10,593
			54,139	47,656
Long-Term Debt			2,311,131	2,240,774

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(a) Guaranteed by the Government of Canada.

(b) These bonds are subject to repurchase arrangements.

(c) $221.5 million of the Government of Canada loan bears interest at 8¾% per annum and is payable in equal semi-annual payments of $13.63 million covering principal and interest to June 30, 1998. Terms and conditions pertaining to the balance have not yet been finalized. The weighted average interest rate on the $221.5 million loan and the advances outstanding at December 31, 1983 and 1982, was approximately 8.2% per annum.

(d) Secured by rolling stock and payable by semi-annual or quarterly instalments over various periods to 1995 at interest rates ranging from 8% to 17¾%. As at December 31, 1983, the principal amounts are payable as U.S. $174.7 million (December 31, 1982—U.S. $197.3 million).

(e) A private placement of 100 million Swiss Francs bearing interest at 5⅛%, repayable on March 16, 1988, and a bank loan of 100 million Swiss Francs bearing interest at 5½% and repayable on April 9, 1988. Both are subject to earlier repayment at the Company's option.

(f) Interest rates for these leases range from approximately 11¼% to 15¾% with expiry dates occurring during the years 1984 through 2003. See Note 6 for further information concerning commitments under leases.

(g) Repayable by semi-annual instalments of $218,503, including principal and interest, to August 1, 1988.

(h) Principal repayments, including sinking fund repayments and repurchase arrangements, on debt outstanding at December 31, 1983, and including imputed interest of $15.1 million with respect to payments under capital lease obligations, are as follows:

	(in thousands of dollars)
Year ending December 31:	
1984	59,967
1985	121,649
1986	138,335
1987	185,010
1988	186,537
1989-1993	506,678
1994-1998	487,693
1999-2003	334,136
2004-2008	199,653
2009-2013	92,590

(i) If the year-end exchange rate had been used in translating long-term debt payable in foreign currencies, the long-term debt would have been increased by $152.5 million (1982—$132.0 million).

Note 5: Shareholder's Equity

(a) Capital Stock
During the year, 203,600 shares (1982—8,600) of the no par value common stock of the Company were issued to the Government of Canada at a value of $101,800,000 (1982—$4,300,000) as part of an arrangement, which was revised during 1983, whereby the Government shall purchase shares in the capital stock of the Company having a value in aggregate of up to $158,100,000 (which, adjusted for inflation, now amounts to $164,767,000) as a contribution to the cost of CN Marine's capital projects. The aggregate value of shares issued to December 31, 1983 under this arrangement was $139,390,000.

(b) Retained Earnings
Under its governing legislation, the Company is required to pay to the Receiver General for Canada a dividend equal to 20% of net income for the year or such greater percentage as the Governor in Council may direct. Accordingly, a dividend representing 20% of the net income for the year, has been accrued and is included in Other current liabilities.

Note 6: Major Commitments

(a) Leases

(i) The Company's commitments as at December 31, 1983, under leases, of which the significant portion is in respect of railway rolling stock, but excluding lease obligations recorded as long-term debt (see Note 4) are as follows:

	Non-Cancellable Leases	
	Capital Leases	Operating Leases
	(in thousands of dollars)	
Year ending December 31:		
1984	47,349	65,947
1985	42,088	50,670
1986	37,618	42,355
1987	36,223	39,462
1988	33,935	36,007
1989-1993	53,915	87,264
1994-1998	5,430	33,171
thereafter	2,557	4,264
Total minimum lease payments	259,115	359,140
Less amount representing imputed interest	72,827	
Present value of net minimum lease payments under capital leases	186,288	

Many of the leases provide renewal options and an option to purchase the property at fair market value at the end of the lease term.

(ii) Rental expenses under all lease arrangements were:

	Year ended December 31		
	1983	1982	1981
	(in thousands of dollars)		
Total expenses	169,328	176,073	178,914
Expenses under capital leases not included in long-term debt	46,899	47,779	46,971

(iii) Net change in income and increases in assets and liabilities in the consolidated financial statements, which would have arisen if leases of earlier years which satisfied the criteria for capital leases had been capitalized, are as follows:

	Year ended December 31		
	1983	1982	1981
	(in thousands of dollars)		
Net increase (decrease) in income	2,272	596	(540)
Increase in Assets			
Properties			
Leased properties under capital leases	295,782	296,019	301,397
Less accumulated amortization	172,959	152,292	131,487
	122,823	143,727	169,910

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

Increases in Liabilities			
Current Liabilities			
Present value of obligations under capital leases	28,500	25,817	23,600
Non-Current Liabilities			
Present value of obligations under capital leases	186,288	208,292	228,671
Less current portion	28,500	25,817	23,600
	157,788	182,475	205,071

(b) Other

The Company has a commitment at December 31, 1983, to purchase rail from a major Canadian steel producer at an aggregate cost of $18.6 million. In addition, there are commitments for capital expenditures of $79.1 million for railway ties and $9.1 million for rolling stock.

Note 7: Subsidies

Revenues include the following subsidies:

	Year ended December 31		
	1983	1982	1981
	(in thousands of dollars)		
Government of Canada			
(a) Payments under the Railway Act paid under authority of that Act and the related Appropriation Act in respect of certain uneconomic operations, services and prescribed rates which railways are required by the Railway Act to maintain	205,468	229,494	162,018
(b) Interim payments to partially offset revenue shortfalls associated with the cost of carrying grain at uneconomic statutory rates for the crop year of August 1, 1982 to July 31, 1983 and for the period of August 1, 1983 to December 31, 1983	228,452		
(c) Maritime Freight Rates Act and Atlantic Region Freight Assistance Act subsidies	17,361	16,161	17,341
(d) Other	6,154	6,529	5,718
Other	168	803	2,623
	457,603	252,987	187,700

Note 8: Pensions

The Company has retirement benefit plans covering substantially all its employees under which they are entitled to benefits at retirement age, based on compensation and length of service. Annual pension costs were as follows:

Year ended December 31		
1983	1982	1981
(in thousands of dollars)		
138,252	185,359	182,570

Effective January 1, 1983, the Company adopted a more current actuarial valuation as the basis for determining the amount of the past service pension costs remaining to be charged to operations, resulting in a net reduction in pension costs of $47.1 million.

The total amount of past service costs remaining to be charged to operations at December 31, 1983, 1982 and 1981 based on the latest actuarial valuation at the time and adjusted for subsequent changes, aggregate:

	December 31		
	1983	1982	1981
	(in thousands of dollars)		
Canadian plans	1,415,981	1,526,280	1,445,213
U.S. plans	13,682	13,710	28,669
	1,429,663	1,539,990	1,473,882

The amount remaining at December 31, 1983, which reflects a reduction of $126.8 million resulting from the most recent actuarial valuation, will be charged to operations in annual amounts, including principal and interest, as follows:

	Annual Cost (in thousands of dollars)
1984	78,926
1985	86,557
1986	152,708
1987	151,172
1988	159,584
1989	168,451
1990	177,811
1991	187,686
1992	175,534
1993	160,159
1994	163,631
1995	172,836
1996	186,380
1997	124,372
1998	103,536
1999	109,218
2000	115,210
2001	121,944
2002	73,371
2003	77,392
2004	81,635
2005	86,110
2006	90,679
2007-2008	103
2009	559
2010-2011	563
2012-2015	1,476

In 1983, charges to operations exceeded funding by $25.4 million whereas for each of the years 1982 and 1981 funding exceeded the charge to operations by $4.3 million. The cumulative excess of charges to operations over funding requirements, amounting to $81.6 million (1982 — $56.2 million), is included in Other Liabilities and Deferred Credits.

The actuarially-computed value of vested benefits at December 31, 1981, the date of the latest actuarial valuation, exceeded the total of the pension funds at that date by $214.8 million.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

Note 9: Miscellaneous Loss

Miscellaneous loss consists of the following:

	Year ended December 31		
	1983	1982	1981
	(in thousands of dollars)		
Miscellaneous revenues	1,851	1,839	1,851
Interest			
Total interest on long-term debt	274,180	236,206	158,192
Interest on short-term borrowings	7,950	7,182	14,946
Interest on investments	(13,687)	(3,015)	(2,307)
Total interest (net)	268,443	240,373	170,831
Interest assigned to divisions	(248,507)	(214,169)	(168,398)
	19,936	26,204	2,433
Other expense (net)(1)	23,198	91,710	39,207
Total expenses	43,134	117,914	41,640
Total miscellaneous loss	41,283	116,075	39,789

(1) Other expense (net) consists of general corporate income and expenses and in 1982 included a provision of $61.5 million for impairment of the value of a portfolio investment.

Note 10: Income Taxes

The Company has timing differences of approximately $900 million which are available to reduce taxable income of future years. Of that amount, about $700 million is due to the excess of the undepreciated capital cost for income tax purposes over the net book value of depreciable assets.

In addition, the following investment tax credits are also available to reduce future income taxes otherwise payable until the related year of expiry:

Year of Expiry	(in millions of dollars)
1984	19.4
1985	28.2
1986	35.0
1987	32.0
1988	4.4
1990	26.1

The Company is eligible for a refund of 20% of the current year's investment tax credits in respect of qualified expenditures made after April 19, 1983 and has recognized the resulting benefit of $6.5 million in "Miscellaneous".

Note 11: Segmented Information

(a) Geographic Areas

Virtually all of the System's operations and assets are within Canada with the exception of Grand Trunk Corporation which operates in the United States.

(b) International Traffic

In addition to the revenue generated by Grand Trunk Corporation, the System derives revenue from traffic originating or terminating on railroads in the United States. In 1983, such revenues approximated $581 million (1982—$528 million, 1981—$607 million).

(c) Identifiable Assets by Division

	December 31		
	1983	1982	1981
	(in thousands of dollars)		
CN Rail	4,886,466	4,612,860	4,376,924
TerraTransport	57,901	65,616	63,481
Grand Trunk Corporation	591,851	586,727	619,742
CN Enterprises			
CN Communications	471,750	463,827	452,221
CN Trucking	55,820	50,371	62,618
CN Hotels and Tower	138,783	138,781	141,748
CN Marine Inc.	309,183	204,662	175,766
CN Exploration	31,111	20,845	2,718
CN Real Estate	57,720	52,046	32,588
Other Businesses	51,287	45,480	71,209
CN Express	34,744	42,160	61,388
Miscellaneous	103,149	52,596	73,360
Total assets per Consolidated Balance Sheet	6,789,765	6,335,971	6,133,763

CANADIAN NATIONAL RAILWAY SYSTEM—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Concluded*

(d) Capital Expenditures and Depreciation by Division

	Capital Expenditures(1)			Depreciation		
	Year ended December 31					
	1983	1982	1981	1983	1982	1981
	(in thousands of dollars)					
CN Rail	508,318	469,057	512,290	166,463	161,692	151,717
TerraTransport	1,202	1,276	3,533	4,044	3,361	2,392
Grand Trunk Corporation	11,264	26,161	39,493	13,366	13,553	11,952
CN Enterprises						
CN Communications	45,631	62,260	58,838	40,679	36,374	31,696
CN Trucking	5,353	1,347	8,765	4,252	4,595	5,830
CN Hotels and Tower	5,074	6,168	10,146	5,748	5,932	5,803
CN Marine Inc.	99,689	30,452	19,607	11,602	8,517	8,466
CN Exploration	15,216	11,988	1,716	2,028		53
CN Real Estate	10,747	1,661	60	637	451	365
Other Businesses	8,736	34,101	951	822	730	13
CN Express	2,811	3,349	1,118	3,272	3,785	4,286
Miscellaneous	372	280	6,023	1,093	1,089	1,651
	714,413	648,100	662,540	254,006	240,079	224,224

(1) Represents additions to property, plant and equipment.

Note 12: Other Matters

(a) The Company carries on ordinary business transactions with various entities controlled by the Government of Canada on the same terms and conditions as current transactions with unrelated parties.

In addition, the Company provides, under contractual arrangements, rail transportation and maintenance and marine services to the Government of Canada and to entities controlled by the latter. The revenue derived from such services rendered in 1983 aggregated $462.2 million (1982—$487.3 million, 1981—$483.4 million).

(b) Commencing in 1977, the Government of Canada has agreed to pay to the Company, by way of capital grants not exceeding $292.8 million, certain amounts with respect to expenditures incurred in carrying out rehabilitation programs for branch lines in Western Canada. Total payments received up to December 31, 1983, amounted to $288.4 million of which $50.2 million was received in 1983 (1982—$50.9 million).

(c) The Government of Canada has agreed to pay during its 1983-84 fiscal period an amount not exceeding $21 million to the Company as part of a program commenced in 1981 for the testing and evaluation of railway operations in Newfoundland and to reimburse CN for certain wage and wage-related costs incurred by CN at the request of the Government during the testing and evaluation period. Total billings in 1983 amounted to $18.4 million (1982—$13.8 million).

(d) Grand Trunk Corporation (GTC), under the terms of an acquisition agreement dated August 17, 1982, agreed to acquire all the voting shares of the reorganized Chicago, Milwaukee, St. Paul and Pacific Railroad Company (Milwaukee Road) subject to various conditions, including that company's meeting certain operating goals and approvals being obtained from the Reorganization Court and the Interstate Commerce Commission (ICC). Since then, the ICC has also accepted a competing application of the Chicago and North Western Transportation Company (CNW). The Chicago Milwaukee Corporation, which holds legal title to the majority of the Milwaukee Road stock, has opposed both applications and sought to have the Milwaukee Road returned to its control.

On February 10, 1984, the Reorganization Court ordered that it would stay all pending proceedings before the ICC and permit the Soo Line Railroad Company and other interested parties to submit offers for the Milwaukee Road and provide an opportunity for GTC and CNW to modify their proposals. GTC will appeal the Court's order. Additional measures to protect GTC's interests in the agreement and to respond to the changing situations are under consideration.

(e) The recently enacted Western Grain Transportation Act, which became effective on January 1, 1984, provides for increases in rail freight rates for certain grains and grain products. Most of these grains were previously carried at uneconomic statutory rates. The new legislation will enable the Company to recover substantially all of its costs of carrying grain traffic through tariff charges to be paid partly by the Government of Canada and partly by shippers.

Note 13: Reclassification of Comparative Figures

During 1983, changes were made to improve the classification of certain items and for comparative purposes the 1982 and 1981 figures have been reclassified.

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.

AUDITOR'S REPORT

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Canadian National (West Indies) Steamships Ltd. as at December 31, 1983 and the statement of income and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 25, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983

ASSETS	1983	1982
	$	$
Cash	1,465	1,452
Deposit with Receiver General for Canada	95,000	95,000
Blocked funds (Note 2)	791,753	717,700
	888,218	814,152

LIABILITIES	1983	1982
	$	$
Filing fee payable	30	30
Matured bonds—Unclaimed (Note 3)	14,025	14,025
Due to Canada (Note 4)	324,024	324,024
	338,079	338,079
EQUITY OF CANADA		
Capital stock		
Authorized and issued		
10 Class A shares without nominal or par value	976	976
Retained earnings	549,163	475,097
	550,139	476,073
	888,218	814,152

Approved by the Board of Directors:

A. G. IRVINE
Director

STANLEY L. ALLEN
Director

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.—*Concluded*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Interest income	74,096	82,237
Filing fee	30	30
Net income for the year	74,066	82,207
Retained earnings at beginning of the year	475,097	392,890
Retained earnings at end of the year	549,163	475,097

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1983

1. Authority

The Corporation was continued under the Canada Business Corporations Act and is an agency Crown corporation named in Schedule C to the Financial Administration Act. It ceased all active operations in 1957 at which time it sold its fleet of eight vessels to Cuban interests.

2. Blocked funds

The final installment of $470,400 on the sale of the eight vessels to Cuban interests was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the Bank of America. However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective and prohibited the Bank of America from honouring payment of the draft. Amendments to the Regulations, effective March 2, 1979 require blocked funds to be held in an interest-bearing account and at December 31, 1983 accumulated interest amounted to $321,353 (1982—$247,300).

Negotiations to obtain a preferred status in order to receive the blocked funds have not been successful. In the opinion of management, based on legal counsel, these funds will be collected when the Regulations are repealed. A waiver of the application of the statute of limitations has been obtained until January 1, 1989, and further extensions will be obtained as required.

3. Matured bonds—Unclaimed

The matured bonds have been unclaimed since March 31, 1955 and as a result of the statute of limitations there is no legal obligation to redeem them. However, the Corporation intends to honour any of the outstanding bonds should they be presented.

4. Due to Canada

The advances from Canada bear no interest and are repayable when the blocked funds are received.

CANADIAN PATENTS AND DEVELOPMENT LIMITED

AUDITOR'S REPORT

THE HONOURABLE EDWARD C. LUMLEY, P.C., M.P.
MINISTER OF REGIONAL INDUSTRIAL EXPANSION

I have examined the balance sheet of Canadian Patents and Development Limited as at March 31, 1984 and the statements of operations and surplus, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 31, 1984

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983
	$	$
Current		
Cash	211,939	122,728
Term deposits	590,000	680,000
Accounts receivable	623,000	440,068
Accrued interest	6,519	5,390
Prepaid expenses	7,947	10,318
	1,439,405	1,258,504
Investment in Canada bonds (market value: 1984—$204,575; 1983—$211,563)	247,500	247,500
Industrial and intellectual property rights (Notes 2, 3 and 5)	1	1
Experimental equipment on loan to a licensee (Note 4)	1	1
	1,686,907	1,506,006

LIABILITIES	1984	1983
	$	$
Current		
Accounts payable and accrued liabilities	553,120	418,672
Royalties received in advance	48,344	58,340
	601,464	477,012
Provision for employee termination benefits	151,071	124,028
	752,535	601,040
EQUITY OF CANADA		
Capital stock		
Authorized—10,000 shares of no par value		
Issued—5,000 shares fully paid	296,199	296,199
Surplus	638,173	608,767
	934,372	904,966
	1,686,907	1,506,006

Approved by the Board:

W. D. GORDON
Director

DENNIS P. DEMELTO
Director

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Revenue		
Royalties	1,442,560	1,360,183
Interest on investments	78,900	133,369
Service charges under agency agreements	52,179	48,591
Interest charged on overdue accounts	22,190	37,903
Miscellaneous	13,576	6,086
	1,609,405	1,586,132
Expenses		
Salaries and employee benefits	1,040,331	937,644
Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection (Note 5)	244,624	225,624
Amounts paid or owing to third parties in respect of royalty revenue	151,643	186,515
Accommodation, equipment and other rentals	136,521	88,553
Awards to inventors	95,616	100,715
Legal fees	85,758	59,118
Office supplies, printing, furnishings and equipment	48,464	34,575
Professional and special services	47,171	29,831
Travel and removal	36,888	38,628
Communications	32,788	30,482
Bad debts	8,005	36,344
Miscellaneous	2,190	1,620
	1,929,999	1,769,649
Cost of operations	320,594	183,517
Parliamentary appropriation	350,000	
Excess of parliamentary appropriation over cost of operations (cost of operations over parliamentary appropriation) for the year	29,406	(183,517)
Surplus at beginning of the year	608,767	792,284
Surplus at end of the year	638,173	608,767

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Working capital provided		
Parliamentary appropriation	350,000	
Redemption of Canada bonds		100,000
	350,000	100,000
Working capital applied		
Cost of operations	320,594	183,517
Provision for employee termination benefits not requiring an outlay of funds	(27,043)	(2,156)
	293,551	181,361
Increase (decrease) in working capital	56,449	(81,361)
Working capital at beginning of the year	781,492	862,853
Working capital at end of the year	837,941	781,492

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority and operations

Canadian Patents and Development Limited is a Crown corporation named in Schedule C to the Financial Administration Act and is incorporated under the Canada Business Corporations Act. The Corporation was established to make available to the public, through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation receives and processes industrial and intellectual property under arrangements with federal government departments, Crown corporations and agencies, universities, and other publicly-financed institutions. Suitable protection is sought in Canada and other countries for such property in instances where there is a promise of commercial use. In respect of money received from the exploitation of such property, the Corporation pays awards to public servants under the Public Servants Inventions Act and makes payments to other originators of such property in accordance with the agreements entered into with them.

2. Significant accounting policies

Investment in Canada bonds

Canada bonds are carried at cost since it is management's intention to hold them to maturity in 1989.

Industrial and intellectual property rights

Industrial and intellectual property rights are recorded at a nominal value of $1. The net cost of acquisition, protection and maintenance of industrial and intellectual property rights is charged to operations as incurred (Notes 3 and 5).

Experimental equipment on loan to a licensee

Experimental equipment on loan to a licensee is recorded at a nominal value of $1. The cost of this equipment is charged to operations in the year of acquisition.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

Parliamentary appropriations

Parliamentary appropriations are recorded when received.

Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Corporation's contributions to the cost of the Plan under present legislation are limited to an amount equal to the employees' contributions on account of current service. These contributions, which amounted to $53,550 for the period ended March 31, 1984, (1983—$51,985) represent the total pension obligations of the Corporation and are recognized in the accounts on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

3. Industrial and intellectual property rights

The accumulated cost of current inventory of unexpired patent and other rights in respect of industrial and intellectual property amounts to $2,128,966 (1983—$1,957,000).

4. Experimental equipment on loan to a licensee

The accumulated cost of experimental equipment purchased under active development contracts and held by a licensee amounts to $123,500 (1983—$123,500).

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

5. **Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection**

	1984 $	1983 $
Fees and related expenses	390,490	380,361
Less: recoveries	145,866	154,737
	244,624	225,624

6. **Lease commitments**

Under a lease agreement dated September 30, 1983 the Corporation pays an annual rent of $169,425 for accommodation. The period covered by this agreement is November 1, 1983 to October 31, 1988.

CANADIAN SALTFISH CORPORATION

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1984
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADIAN SPORTS POOL CORPORATION

AUDITORS' REPORT

TO THE MINISTER OF STATE FOR FITNESS
AND AMATEUR SPORTS
AND TO THE BOARD OF DIRECTORS
OF CANADIAN SPORTS POOL CORPORATION

We have examined the balance sheet of Canadian Sports Pool Corporation as at March 31, 1984. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

We further report that, in our opinion, proper books of account have been kept by the Corporation and the accompanying balance sheet is in agreement with the books of account.

In our opinion, the balance sheet presents fairly the financial position of the Corporation as at March 31, 1984 in accordance with generally accepted accounting principles.

MALLETTE, BENOIT, BOULANGER,
RONDEAU & ASSOCIÉS
Chartered Accountants

Longueuil
June 18, 1984

BALANCE SHEET MARCH 31, 1984

ASSETS	1984	LIABILITIES	1984
	$		$
Current assets		Current liabilities	
Cash	9,101,777	Accounts payable and accrued liabilities (Note 5)	701,218
Prepaid expenses	36,462	Deferred revenues (Note 6)	10,500,000
Pre-operating expenses (Note 3)	2,134,731	Deferred interest income	134,325
	11,272,970		
Fixed assets (Note 4)	62,573		
	11,335,543		11,335,543

Contingent Liability (Note 7)

On behalf of the Board:

ANDRÉ F. LIZOTTE
Director

JOHN R. GOW
Director

CANADIAN SPORTS POOL CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1984

1. Statutes of Incorporation

The Canadian Sports Pool Corporation is a Crown corporation wholly-owned by the Government of Canada; it was incorporated on June 29, 1983 by the Athletic Contests and Events Pools Act.

2. Accounting Policies

(a) Fixed assets and depreciation

Fixed assets are accounted for at cost.

Depreciation of fixed assets will be recorded using the straight-line method at the rate of 20%.

For the fiscal period ending March 31, 1984, no depreciation has been recorded because the Corporation was not in operation.

(b) Operation

The Corporation had not started its operation as of March 31, 1984. Pre-operating expenses have been deferred as explained in Note 3.

3. Pre-operating Expenses

Pre-operating expenses consist of costs incurred for the organization of the Corporation. These expenses are being amortized in its first year of operation April 1, 1984 to March 31, 1985, consistent with section 19(1) of the Athletic Contests and Events Pools Act.

	$
Salaries	670,720
Office	98,319
Rent	48,583
Advertising and promotion	357,389
Professional fees	847,365
Miscellaneous	112,355
	2,134,731

4. Fixed Assets

	Cost	Accumulated depreciation	Net value
	$	$	$
Data processing equipment	21,878		21,878
Office furniture and equipment	35,927		35,927
Leasehold improvements	4,768		4,768
	62,573		62,573

5. Accounts payable and accrued liabilities

	$
Trade	463,273
Other	237,945
	701,218

6. Deferred revenues

The Government of Canada paid the sum of $10,500,000 out of the Consolidated Revenue Fund.

This amount will be considered as revenue received by the corporation in its first twelve months of operation, consistent with section 19(1) of the Athletic Contests and Events Pools Act.

7. Contingent liability

A permanent injunction has been requested by "La Société des Loteries et Courses du Québec" (Loto Québec) and the National League of Professional Baseball Clubs for alleged trademark, copyright and damage of goodwill and reputation infringement. The above two requests for permanent injunctions are scheduled to be heard in September 1984.

Furthermore, a lawsuit has been brought against the Government of Canada by the attorney generals of the ten Provinces alleging that the operations of the Canadian Sports Pool Corporation contravene the terms of a Federal-Provincial agreement signed in 1979.

The Corporation is of the opinion that it has valid defenses against these Court actions.

8. Remuneration of directors and officers

	$
Remuneration of directors	52,900
Remuneration of officers	70,550
	123,450

9. Contractual obligations

(a) The Corporation has undertaken to rent certain premises under the terms of leases having terms of three years beginning April 1, 1984. Under the terms of these leases, the total minimum commitment excluding property taxes and other escalator clauses is $1,035,720. The balance of the commitment is $1,035,720 as at March 31, 1984 and future minimum payments payable over the next four years are as follows:

	$
1985	327,894
1986	345,240
1987	345,240
1988	17,346

(b) Should the Corporation terminate its agreement, it is committed to pay approximately the sum of $4,990,400 by virtue of a three year contract beginning April 1, 1984 for the printing of tickets.

(c) Should the Corporation terminate its agreement, it is committed to pay the sum of $4,657,000 by virtue of a three year contract beginning April 1, 1984 for the control and distribution of tickets.

THE CANADIAN WHEAT BOARD

AUDITORS' REPORT

TO THE CANADIAN WHEAT BOARD

We have examined the balance sheet of The Canadian Wheat Board as at July 31, 1983, and the statements of operations for the 1982-83 pool accounts for wheat, amber durum wheat, oats, designated oats, barley and designated barley for the period August 1, 1982 to completion of operations on October 31, 1983, the statement of administrative and general expenses and allocations to operations for the year ended July 31, 1983, the statement of advance payments to producers under the Prairie Grain Advance Payments Act as at July 31, 1983, and the statement of special account transactions for the year ended July 31, 1983. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Board as at July 31, 1983 and the results of operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

DELOITTE, HASKINS & SELLS
Auditors

Winnipeg, Manitoba
March 13, 1984

BALANCE SHEET AS AT JULY 31, 1983
(with prior year figures for comparison)

EXHIBIT I

ASSETS	1983	1982
	$	$
Stocks of grain		
—Wheat	1,295,013,740	1,019,615,889
—Durum	201,247,589	194,820,809
—Oats	13,055,599	21,180,065
—Designated Oats	333,330	451,832
—Barley	144,198,070	213,647,113
—Designated Barley	18,578,199	17,518,775
	1,672,426,527	1,467,234,483
Bills of exchange plus accrued interest (Note 2)	2,373,094,258	2,472,680,029
Accounts receivable (Note 3)		
Due from Board Agents on completed sales	105,871,073	40,762,870
Sundry	33,628,844	34,360,855
Prairie Grain Advance Payments Act	18,268,555	4,621,839
Due from the Government of Canada re deficit on Pool Account operations		
1981-82 Pool Account—Oats		2,291,454
1982-83 Pool Account—Barley	5,544,235	
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation	2,272,326	2,382,463
Covered hopper cars, at cost less depreciation (Note 4)	79,507,901	82,674,218
Office furniture, equipment and automobiles, at cost less depreciation	956,898	878,503
Deferred and prepaid expenses	5,249,955	1,296,799
	4,296,820,572	4,109,183,513

LIABILITIES	1983	1982
	$	$
Liability to Banks (Note 5)	2,432,671,670	2,431,038,538
Debentures payable (Note 6)	61,655,000	
Liability to agents for grain purchased from producers (Note 7)	1,098,454,073	843,806,200
Liability to agents for deferred cash tickets (Note 8)	222,888,349	190,679,446
Accrued expenses and accounts payable (Note 9)	66,229,446	63,465,713
Outstanding adjustment and final payment cheques to producers		
—Wheat	487,741	510,621
—Durum	37,386	21,550
—Oats	615	2,595
—Designated Oats	2,381	
—Barley	81,136	101,049
—Designated Barley	29,368	12,099
Special Account—Net balance of undistributed payment accounts (Note 10)	6,858,057	7,095,704
Provision for final payment expenses (Note 11)	6,641,070	7,532,538
Surpluses resulting from operations		
Pool Account		
—Wheat	359,240,183	434,322,524
—Durum	31,152,957	57,472,741
—Oats	1,640,765	
—Designated Oats	259,767	1,849,882
—Barley		38,309,925
—Designated Barley	8,490,608	32,962,388
	4,296,820,572	4,109,183,513

W. E. JARVIS
Chief Commissioner

R. L. KRISTJANSON
Assistant Chief Commissioner

J. L. LEIBFRIED
Commissioner

F. M. HETLAND
Commissioner

W. H. SMITH
Commissioner

THE CANADIAN WHEAT BOARD—*Continued*

1982-83 POOL ACCOUNT—WHEAT STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1982, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1983

(with prior year figures for the 1981-82 Pool Account for comparison)

EXHIBIT II

	1982-83		1981-82	
	Tonnes	Amount	Tonnes	Amount
		$		$
Wheat acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	22,231,894	3,711,880,032	16,936,279	2,912,973,613
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	85,591	14,665,163	51,322	8,856,836
Purchased from prior year Pool Account—Wheat	268,018	43,661,082	1,671,270	354,527,556
	22,585,503	3,770,206,277	18,658,871	3,276,358,005
Wheat sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	1,376,632		1,353,620	
Export	14,126,166		12,070,817	
Weight losses in transit and in drying	(377)		6,927	
	15,502,421	2,973,110,683	13,431,364	2,857,142,012
Wheat stocks—Being Wheat stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31				
Domestic	398,506		438,520	
Export	5,839,809		4,520,969	
Sale to the subsequent Pool Account—Wheat	844,767		268,018	
	7,083,082	1,295,013,740	5,227,507	1,019,615,889
	22,585,503	4,268,124,423	18,658,871	3,876,757,901
Surplus on Wheat transactions		497,918,146		600,399,896
Operating costs				
Carrying charges				
Carrying charges on Wheat stored in country elevators		95,374,468		109,082,332
Storage on Wheat stored in terminal elevators		19,301,107		15,683,076
		114,675,575		124,765,408
Interest, bank charges and net interest on other Board accounts		(18,084,165)		9,736,167
Demurrage		9,094,749		4,098,946
Net additional freight on Wheat shipped from country stations to terminal position		3,580,308		1,975,909
Handling and stop-off on Wheat warehoused at interior terminals		(38,566)		194,716
Drying charges		788,818		21,815
Protein grading development program				212,333
Rental of hopper cars		1,749,597		
Interest and depreciation on Wheat Board hopper cars		9,876,572		10,903,063
Wheat Board administrative and general expenses		17,035,075		14,169,015
		138,677,963		166,077,372
Surplus on operations of the Board on the Pool Account—Wheat, for the period from August 1, 1982, to October 31, 1983		359,240,183		434,322,524

THE CANADIAN WHEAT BOARD—*Continued*

1982-83 POOL ACCOUNT—AMBER DURUM WHEAT STATEMENT OF OPERATIONS FOR THE PERIOD AUGUST 1, 1982, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1983

(with prior year figures for the 1981-82 Pool Account for comparison)

EXHIBIT III

	1982-83		1981-82	
	Tonnes	Amount	Tonnes	Amount
		$		$
Durum acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	2,885,156	495,730,824	2,572,014	443,013,398
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	8,894	1,523,289	12,062	2,078,142
Purchased from prior year Pool Account—Durum	133,446	23,662,942	272,730	56,738,219
	3,027,496	520,917,055	2,856,806	501,829,759
Durum sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	81,576		159,087	
Export	1,912,646		1,681,408	
Weight losses in transit and in drying	12,149		(16)	
	2,006,371	372,603,991	1,840,479	385,609,143
Durum stocks—Being Durum stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31				
Domestic	28,728		58,043	
Export	528,554		824,838	
Sale to the subsequent Pool Account—Durum	463,843		133,446	
	1,021,125	201,247,589	1,016,327	194,820,809
	3,027,496	573,851,580	2,856,806	580,429,952
Surplus on Amber Durum Wheat transactions		52,934,525		78,600,193
Operating costs				
Carrying charges				
Carrying charges on Durum stored in country elevators		12,517,284		15,617,945
Storage on Durum stored in terminal elevators		3,619,402		2,708,344
		16,136,686		18,326,289
Interest and bank charges		1,261,723		(1,642,619)
Demurrage		520,557		47,616
Net additional freight on Durum shipped from country stations to terminal position		117,958		168,421
Handling and stop-off on Durum warehoused at interior terminals		882		417,628
Drying charges		24,232		2,545
Rental of hopper cars		227,053		
Interest and depreciation on Wheat Board hopper cars		1,281,737		1,655,780
Wheat Board administrative and general expenses		2,210,740		2,151,792
		21,781,568		21,127,452
Surplus on operations of the Board on the Pool Account—Durum, for the period from August 1, 1982, to October 31, 1983		31,152,957		57,472,741

THE CANADIAN WHEAT BOARD—*Continued*

1982-83 POOL ACCOUNT—OATS STATEMENT OF OPERATIONS FOR THE PERIOD AUGUST 1, 1982, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1983

(with prior year figures for 1981-82 Pool Account for comparison)

EXHIBIT IV

	1982-83		1981-82	
	Tonnes	Amount	Tonnes	Amount
		$		$
Oats acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	170,900	15,287,956	343,761	37,767,451
Purchased from prior year Pool Account—Oats	32,024	3,426,701	3,731	450,074
	202,924	18,714,657	347,492	38,217,525
Oats sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	87,151	9,523,661	169,766	20,720,796
Weight losses in transit and in drying	13		(5)	
Oats stocks—Being Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for period subsequent to July 31	72,587	8,096,431	145,708	17,753,364
Sale to subsequent Pool Account—Oats	43,173	4,959,168	32,023	3,426,701
	202,924	22,579,260	347,492	41,900,861
Surplus on Oats transactions		3,864,603		3,683,336
Operating costs				
Carrying charges				
Carrying charges on Oats stored in country elevators		1,106,878		2,548,039
Storage on Oats stored in terminal elevators		460,565		933,435
		1,567,443		3,481,474
Interest and bank charges		225,162		1,416,351
Net additional freight on Oats shipped from country stations to terminal position		210,909		349,973
Drying charges				398
Rental of hopper cars		13,449		
Interest and depreciation on Wheat Board hopper cars		75,923		221,303
Wheat Board administrative and general expenses		130,952		505,291
		2,223,838		5,974,790
Surplus (Deficit) on operations of the Board on the Pool Account—Oats, for the period from August 1, 1982, to October 31, 1983		1,640,765		(2,291,454)

1982-83 POOL ACCOUNT—DESIGNATED OATS STATEMENT OF OPERATIONS FOR THE PERIOD AUGUST 1, 1982, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1983

(with prior year figures for the 1981-82 Pool Account for comparison)

EXHIBIT V

	1982-83		1981-82	
	Tonnes	Amount	Tonnes	Amount
		$		$
Designated Oats acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	30,792	4,225,541	67,230	9,216,771
Designated Oats sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	28,425	4,139,445	64,440	10,526,765
Designated Oats stocks — Being Designated Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for the period subsequent to July 31	2,367	333,330	2,790	451,832
	30,792	4,472,775	67,230	10,978,597
Surplus on Designated Oats transactions		247,234		1,761,826
Operating costs				
Interest		(52,229)		(225,363)
Rental of hopper cars		2,423		
Interest and depreciation on Wheat Board hopper cars		13,679		43,281
Wheat Board administrative and general expenses		23,594		94,026
		(12,533)		(88,056)
Surplus on operations of the Board on the Pool Account — Designated Oats, for the period from August 1, 1982, to October 31, 1983		259,767		1,849,882

THE CANADIAN WHEAT BOARD—*Continued*

1982-83 POOL ACCOUNT—BARLEY STATEMENT OF OPERATIONS FOR THE PERIOD AUGUST 1, 1982, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1983

(with prior year figures for the 1981-82 Pool Account for comparison)

EXHIBIT VI

	1982-83		1981-82	
	Tonnes	Amount	Tonnes	Amount
		$		$
Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	4,574,888	500,382,278	5,542,873	686,722,549
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	21,280	2,349,085	24,507	2,997,441
Purchased from prior year Pool Account—Barley	392,351	45,855,958	221,439	30,387,533
	4,988,519	548,587,321	5,788,819	720,107,523
Barley sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill	3,718,622	421,410,551	4,054,521	586,353,127
Weight losses in transit and in drying	2,581		897	
Barley stocks—Being Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31	1,267,316	144,198,070	1,341,050	167,791,155
Sale to the subsequent Pool Account—Barley			392,351	45,855,958
	4,988,519	565,608,621	5,788,819	800,000,240
Surplus on Barley transactions		17,021,300		79,892,717
Operating costs				
Carrying charges				
Carrying charges on Barley stored in country elevators		11,634,461		22,095,032
Storage on Barley stored in terminal elevators		2,827,574		5,034,489
		14,462,035		27,129,521
Interest and bank charges		(265,115)		3,590,946
Demurrage		1,031,954		1,195,839
Net additional freight on Barley shipped from country stations to terminal position		1,266,470		497,711
Handling and stop-off on Barley warehoused at interior terminals		(33,710)		(37,653)
Drying charges		205,978		19,732
Rental of hopper cars		360,030		
Interest and depreciation on Wheat Board hopper cars		2,032,403		3,568,324
Wheat Board administrative and general expenses		3,505,490		5,618,372
		22,565,535		41,582,792
(Deficit) Surplus on operations of the Board on the Pool Account—Barley, for the period from August 1, 1982, to October 31, 1983		(5,544,235)		38,309,925

1982-83 POOL ACCOUNT—DESIGNATED BARLEY STATEMENT OF OPERATIONS FOR THE PERIOD AUGUST 1, 1982, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1983

(with prior year figures for the 1981-82 Pool Account for comparison)

EXHIBIT VII

	1982-83		1981-82	
	Tonnes	Amount	Tonnes	Amount
		$		$
Designated Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	1,029,868	161,381,046	1,220,023	190,656,652
Designated Barley sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	916,292	150,557,193	1,119,039	203,065,047
Designated Barley stocks—Being Designated Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for the period subsequent to July 31	113,576	18,578,199	100,984	17,518,775
	1,029,868	169,135,392	1,220,023	220,583,822
Surplus on Designated Barley transactions		7,754,346		29,927,170
Operating costs				
Interest		(2,063,962)		(5,057,271)
Rental of hopper cars		81,047		
Interest and depreciation on Canadian Wheat Board hopper cars		457,521		785,412
Wheat Board administrative and general expenses		789,132		1,236,641
		(736,262)		(3,035,218)
Surplus on operations of the Board on the Pool Account—Designated Barley, for the period from August 1, 1982, to October 31, 1983		8,490,608		32,962,388

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS FOR THE YEAR ENDED JULY 31, 1983

(with prior year figures for comparison)

EXHIBIT VIII

	1982-83	1981-82
	$	$
Administrative and General Expenses		
Salaries—Board members, officers and staff	14,247,061	13,339,108
Unemployment insurance, pension, group insurance, medical and other employee benefits	1,604,101	1,552,925
Manitoba Health and Education Tax	55,292	
Advisory Committee—Travelling expenses and per diem allowances	177,816	92,194
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building	1,363,598	1,426,576
Telephones—Exchange service and long distance calls	301,358	287,897
Telegrams, cables and telex expense	154,419	146,363
Postage	635,741	565,735
Printing, stationery and supplies	468,038	707,108
Annual report, mini report and "Grain Matters", etc	140,321	152,080
District meetings	16,666	24,860
Office expense	634,247	546,963
Travelling and transfer of staff	757,273	691,018
Travelling expenses—Inspectors	157,341	153,052
Legal fees and court costs	49,760	83,522
Audit fees	80,000	80,000
Computing equipment—Rental and sundries	2,268,613	1,764,540
Repair and upkeep of office machines and equipment	48,663	33,136
Grain market publications and services	85,335	73,822
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute	843,166	674,303
Bonds and insurance	25,839	28,756
Winnipeg Commodity Exchange dues	12,670	11,870
Depreciation on building, furniture, equipment and automobiles	289,250	332,161
	24,416,568	22,767,989

		1982-83	1981-82
		$	$
Allocations to Operations			
1. Marketing of Producers' Grain			
1982-83 Pool Account—Wheat	9,345,746		
1982-83 Pool Account—Durum	1,212,851		
1982-83 Pool Account—Oats	71,842		
1982-83 Pool Account—Designated Oats	12,944		
1982-83 Pool Account—Barley	1,923,173		
1982-83 Pool Account—Designated Barley	432,932		
1981-82 Pool Account—Wheat	5,968,496		
1981-82 Pool Account—Durum	906,401		
1981-82 Pool Account—Oats	211,551		
1981-82 Pool Account—Designated Oats	36,579		
1981-82 Pool Account—Barley	2,263,489		
1981-82 Pool Account—Designated Barley	498,209		
	22,884,213	22,253,584	
2. Distributing Final Payments to Producers			
(a) Wheat and Durum			
1981-82 Pool Account—Wheat	229,614		
1981-82 Pool Account—Durum	38,624		
1980-81 Pool Account—Wheat	45,627		
1980-81 Pool Account—Durum	7,495		
1979-80 Pool Account—Wheat	6,855		
1979-80 Pool Account—Durum	933		
1978-79 Pool Account—Wheat	4,017		
1978-79 Pool Account—Durum	548		
1977-78 Pool Account—Wheat	2,302		
1976-77 Pool Account—Wheat	1,404		
	337,419	346,895	
(b) Coarse Grains			
1981-82 Pool Account—Designated Oats	12,371		
1981-82 Pool Account—Barley	124,118		
1981-82 Pool Account—Designated Barley	29,931		
1980-81 Pool Account—Oats	1,622		
1980-81 Pool Account—Barley	18,341		
1980-81 Pool Account—Designated Barley	2,860		
1979-80 Pool Account—Barley	2,043		
1979-80 Pool Account—Designated Barley	363		
1978-79 Pool Account—Oats	419		
1978-79 Pool Account—Barley	1,192		
1978-79 Pool Account—Designated Barley	212		
1977-78 Pool Account—Barley	605		
1977-78 Pool Account—Designated Barley	108		
1976-77 Pool Account—Oats	104		
1976-77 Pool Account—Barley	548		
1976-77 Pool Account—Designated Barley	99		
	194,936	167,510	
3. Allocation authorized by Order-in-Council from Special Account—Undistributed Payment Accounts in partial payment of Administrative and General Expense incurred in respect of the Prairie Grain Advance Payments Act	1,000,000		
	24,416,568	22,767,989	

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT AS AT JULY 31, 1983

EXHIBIT IX

	Cash Advances to Producers	Advances Repaid by Producers	Balance to be Refunded by Producers
	$	$	$
1957-58 Crop Year	35,203,467	35,200,779	2,688
1958-59 Crop Year	34,369,653	34,366,768	2,885
1959-60 Crop Year	38,492,505	38,490,056	2,449
1960-61 Crop Year	63,912,550	63,904,522	8,028
1961-62 Crop Year	16,656,713	16,651,008	5,705
1962-63 Crop Year	29,251,526	29,245.974	5,552
1963-64 Crop Year	62,136,418	62,129,676	6,742
1964-65 Crop Year	32,961,844	32,955,723	6,121
1965-66 Crop Year	40,600,386	40,596,508	3,878
1966-67 Crop Year	36,668,270	36,664,605	3,665
1967-68 Crop Year	47,280,533	47,277,214	3,319
1968-69 Crop Year	151,852,319	151,769,415	82,904
1969-70 Crop Year	272,777,516	272,463,215	314,301
1970-71 Crop Year	91,105,890	91,074,000	31,890
1971-72 Crop Year	68,142,360	68,103,831	38,529
1972-73 Crop Year	20,754,104	20,742,429	11,675
1973-74 Crop Year	35,259,387	35,219,900	39,487
1974-75 Crop Year	46,635,399	46,585,183	50,216
1975-76 Crop Year	20,236,528	20,204,782	31,746
1976-77 Crop Year	130,592,220	130,446,868	145,352
1977-78 Crop Year	119,090,916	118,859,398	231,518
1978-79 Crop Year	151,316,450	151,169,090	147,360
1979-80 Crop Year	99,146,581	99,023,197	123,384
1980-81 Crop Year	61,640,150	61,566,509	73,641
1981-82 Crop Year	333,688,190	332,439,348	1,248,842
1982-83 Crop Year	309,024,998	284,450,551	24,574,447
	2,348,796,873	2,321,600,549	
Balance to be refunded by Producers as at July 31, 1983			27,196,324
Add: bank interest to July 31, 1983, payable by the Government of Canada		90,515,716	
Less: amount paid to July 31, 1983		90,289,283	226,433
			27,422,757
Deduct: balance of funds received to cover advance payments in default			
Government of Canada		1,254,994	
Line Elevator Companies		87,272	
Interest received on default payments		7,811,936	9,154,202
Owing to the Canadian Wheat Board as at July 31, 1983			18,268,555

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF SPECIAL ACCOUNT TRANSACTIONS FOR THE YEAR ENDED JULY 31, 1983

EXHIBIT X

	$	$
Balance of Special Account as at July 31, 1982		7,095,704
Transfer to Special Account authorized by Order-in-Council P.C. 1983-2004 from the following		
1975 Wheat Payment and Adjustment Payment Account	488,820	
1975 Oats Payment and Adjustment Payment Account	70,669	
1975 Barley Payment and Adjustment Payment Account	339,457	
1975 Designated Barley Payment Account	254,820	1,153,766
		8,249,470

Expenditures

Authorized by Order-in-Council No.	Description of Purpose	Unexpended as at July 31, 1982	Authorized Crop Year 1982-83	Unexpended as at July 31, 1983	Expended Crop Year 1982-83	
		$	$	$	$	
P.C. 1983-806	Prairie Grain Advance Payments Act—Administration		3,000,000	2,000,000	1,000,000	
P.C. 1983-2002	General Promotion and Overseas Advertising	40,713	70,138	86,838	24,013	
P.C. 1983-2003	Joint Policy Co-ordinating Committee of Can. and U.S. Wheat Producers		100,000	100,000		
P.C. 1983-2005	Customer Mission Program	95,038	137,461	150,740	81,759	
P.C. 1983-2006	Market Development 1983-84		179,736	179,736		
P.C. 1983-2007	Canadian International Grains Institute Capital Expenditures		150,000	150,000		
P.C. 1982-2464	Market Development 1982-83	93,035		85,751	7,284	
P.C. 1981-3436	Scholarships and Assistantship Program	86,633	280,000	129,284	237,349	
P.C. 1981-3517	Remote Sensing Crop Monitoring Project	10,000	20,000	20,312	9,688	
P.C. 1980-669	Prairie Production Symposium	25,307		25,330	(23)	
P.C. 1979-3155	Canadian International Grains Institute Capital Expenditures	17,167			17,167	
		367,893	3,937,335	2,927,991		1,377,237
						6,872,233

Less: payments to producers against old payment accounts previously transferred to the Special Account	14,176
Balance of Special Account as at July 31, 1983	6,858,057

As at July 31, 1983, there were unexpended authorizations totalling $2,927,991 leaving an unexpended balance of $3,930,066 in the Account.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS

The Financial Statements of the Canadian Wheat Board including notes thereto for the crop year under review consist of the Balance Sheet (Exhibit I), which sets forth the financial position of the Board as at July 31, 1983, together with other statements (Exhibits II to X) showing the results of Board operations for the year.

The practice of the Board is to include in its accounts at July 31, the final operating results of pool accounts when marketing operations have been completed before the issuance of the annual report. Operations on the 1982-83 Pool Accounts for Wheat, Amber Durum Wheat, Oats, Designated Oats, Barley and Designated Barley were completed on October 31, 1983, and details of the final operating results of these pool accounts with commentary thereon are presented in this section of the report.

Pool Account — Wheat

Initial Payments

During the crop year the Board was authorized to purchase wheat from producers at a fixed initial price of $174.50 per tonne for No. 1 Canada Western Red Spring.

Supplies of Wheat

Supplies of wheat in the 1982-83 Pool were 22,585,503 tonnes, comprised of 22,231,894 tonnes delivered by producers, 85,591 tonnes acquired from other than producers and 268,018 tonnes purchased from the previous pool.

Grade Pattern

The quality of grain delivered to the 1982-83 Pool Account was down significantly compared with receipts in the previous pool. Deliveries of Nos. 1 and 2 Canada Western Red Spring totalled 15.116 million tonnes or 68.00 per cent of total receipts, while No. 3 Canada Western Red Spring receipts of 3.326 million tonnes amounted to 14.96 per cent of total receipts. Deliveries of Utility grades including Canada Feed amounted to 2.908 million tonnes or 13.09 per cent of total producer deliveries. Approximately 6.44 per cent of producer deliveries graded tough while 1.63 per cent graded damp.

Financial Statement of Operations and Surplus for Distribution to Producers — Wheat — Table A

Marketing operations on the Pool Account for Wheat resulted in an operating surplus of $359,240,183. After allowing for the cost of issuing the final payment and adding estimated interest earnings subsequent to October 31, 1983, the net surplus for distribution to producers amounted to $367,256,646. This represents an average of $16.520 on producer deliveries of 22,231,894 tonnes. Table B shows the total price realized by producers at $192.344 for No. 1 CW Red Spring, comparable with $199.622 for the previous pool.

Table B shows the initial payment, final payment and total prices realized by producers for the principal grades in the 1982-83 Pool Account.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1982-83 POOL ACCOUNT — WHEAT FOR THE PERIOD AUGUST 1, 1982, TO OCTOBER 31, 1983

(with prior year figures for the 1981-82 Pool Account for comparison)

TABLE A

	1982-83 Pool Account		1981-82 Pool Account	
	Amount	Rate per Tonne	Amount	Rate per Tonne
Receipts from producers	22,231,894 tonnes		16,936,279 tonnes	
	$	$	$	$
Sales value	4,209,798,178	189.359	3,513,373,509	207.447
Initial payments to producers	3,711,880,032	166.962	2,912,973,613	171.996
Gross Surplus	497,918,146	22.397	600,399,896	35.451
Deduct Operating Costs				
Carrying charges				
Country elevators	95,374,468	4.290	109,082,332	6.441
Terminal storage	19,301,107	.868	15,683,076	.926
Total Carrying Charges	114,675,575	5.158	124,765,408	7.367
Bank interest and net interest on other Board accounts	(18,084,165)	(.813)	9,736,167	.575
Demurrage	9,094,749	.409	4,098,946	.242
Additional freight to terminals	3,580,308	.161	1,975,909	.116
Handling and stop-off re interior terminals	(38,566)	(.002)	194,716	.012
Drying	788,818	.036	21,815	.001
Protein grading development program			212,333	.013
Rental of Hopper Cars	1,749,597	.079		
Interest and depreciation on Wheat Board hopper cars	9,876,572	.444	10,903,063	.644
Wheat Board administrative expenses	17,035,075	.766	14,169,015	.836
Total Operating Costs	138,677,963	6.238	166,077,372	9.806
Surplus on Operations	359,240,183	16.159	434,322,524	25.645
Add: interest earned after October 31	8,199,780	.369	13,700,400	.809
Deduct: cost of issuing final payment	183,317	.008	194,541	.012
Surplus for Distribution to Producers	367,256,646	16.520	447,828,383	26.442

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF WHEAT BASIS IN STORE THUNDER BAY OR VANCOUVER TABLE B

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Red Spring Wheat Grades			
No. 1 Canada Western Red Spring	174.50	17.844	192.344
No. 2 Canada Western Red Spring	168.71	18.682	187.392
No. 3 Canada Western Red Spring	163.71	16.684	180.394
No. 1 Canada Utility	159.71	17.374	177.084
No. 2 Canada Utility	148.71	8.614	157.324
Canada Feed	145.71		145.710

Operating Costs

Operating costs incurred applicable to the pool were $138,677,963 or $6.238 per tonne. Details of the principal costs and comment thereon follows:

Carrying Charges — $114,675,575

Total carrying charges incurred by the Board, including storage and interest charges on wheat in country elevators and storage on wheat in terminal elevators amounted to $114,675,575 or $5.158 per tonne.

Bank Interest and Net Interest on Other Board Accounts — ($18,084,165)

This consists mainly of bank interest and interest paid to or received from other Board accounts. Interest earned, exceeded interest paid by $18,084,165 or $.813 per tonne.

Demurrage — $9,094,749

Demurrage represents charges paid or estimated charges payable to vessel owners, for delays in loading beyond a normal period, relating to producer deliveries in the current crop year. Charges for the year totalled $9,094,749.

Drying Charges — $788,818

Drying charges for 1982-83 totalled $788,818, a significant increase from the previous year, reflecting greater receipts of tough and damp grain delivered to the pool under review.

Rental of Hopper Cars — $1,749,597

During the crop year the Board entered into 60-90 day leases on approximately 2,000 hopper cars. These cars were in service on CN lines during mid-July to mid-October and carried about 670,000 tonnes to terminal positions. Of the total cost of $2,433,500, $1,749,597 was attributable to the 1982-83 Wheat Account.

Interest and Depreciation on Wheat Board Hopper Cars — $9,876,572

Costs for the use of the Board's 2,000 hopper cars include depreciation and interest less rental payments received from the railways. Hopper car expenses attributable to the 1982-83 Wheat Account totalled $9,876,572 compared to $10,903,063 for the previous pool.

Pool Account — Amber Durum Wheat

Initial payments

During the crop year the Board was authorized to purchase wheat from producers at a fixed initial price of $174.50 per tonne for No. 1 Canada Western Amber Durum Wheat.

Supplies of amber durum wheat

Supplies of Amber Durum Wheat in the 1982-83 Pool were 3,027,496 tonnes, comprised of 2,885,156 tonnes delivered by producers, 8,894 tonnes acquired from other than producers, and 133,446 tonnes purchased from the previous pool.

Grade pattern

Receipts of Nos. 1, 2 and 3 Canada Western Amber Durum totalled 2.710 million tonnes or 93.93 per cent of total producer deliveries. The tough and damp grades delivered amounted to 2.11 per cent of the total receipts.

Final Statement of Operations and Surplus for Distribution to Producers — Amber durum wheat — Table C

Table C shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a surplus of $31,152,957. Operating expenses totalled $21,781,568 for the year or $7.549 per tonne. The principal cost was carrying charges amounting to $16,136,686 or $5.593 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to October 31, 1983, the net surplus for distribution to producers was $31,832,804. This represents an overall average of $11.034 per tonne on producer deliveries of 2,885,156 tonnes. Table D shows the total payment received by producers for the principal grades of Amber Durum Wheat delivered during the crop year. This table shows the total price realized by producers for No. 1 Canada Western Amber Durum Wheat of $187.445 per tonne, compared to $200.336 per tonne for the previous pool.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1982-83 POOL ACCOUNT—AMBER DURUM WHEAT FOR THE PERIOD AUGUST 1, 1982, TO OCTOBER 31, 1983

(with prior year figures for the 1981-82 Pool Account for comparison)

TABLE C

	1982-83 Pool Account		1981-82 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	2,885,156 tonnes		2,572,014 tonnes	
	$	$	$	$
Sales value	548,665,349	190.168	521,613,591	202.804
Initial payments to producers	495,730,824	171.821	443,013,398	172.244
Gross Surplus	52,934,525	18.347	78,600,193	30.560
Deduct Operating costs				
Carrying charges				
Country elevators	12,517,284	4.339	15,617,945	6.072
Terminal storage	3,619,402	1.254	2,708,344	1.053
Total carrying charges	16,136,686	5.593	18,326,289	7.125
Interest	1,261,723	.437	(1,642,619)	(.639)
Demurrage	520,557	.181	47,616	.019
Additional freight to terminals	117,958	.041	168,421	.066
Handling and stop-off re interior terminals	882	.000	417,628	.162
Drying	24,232	.008	2,545	.001
Rental of Hopper Cars	227,053	.079		
Interest and depreciation on Wheat Board hopper cars	1,281,737	.444	1,655,780	.644
Wheat Board administrative expenses	2,210,740	.766	2,151,792	.836
Total Operating Costs	21,781,568	7.549	21,127,452	8.214
Surplus on Operations	31,152,957	10.798	57,472,741	22.345
Add: interest earned after October 31	711,077	.247	1,795,873	.698
Deduct: cost of issuing final payment	31,230	.011	29,217	.011
Surplus for Distribution to Producers	31,832,804	11.034	59,239,397	23.032

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF AMBER DURUM WHEAT BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE D

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Amber durum wheat grades			
No. 1 Canada Western Amber Durum	174.50	12.945	187.445
No. 2 Canada Western Amber Durum	171.71	10.735	182.445
No. 3 Canada Western Amber Durum	169.71	7.775	177.485
No. 4 Canada Western Amber Durum	155.71		155.710
No. 5 Canada Western Amber Durum	145.71		145.710

1981-82 Pool Account—Oats

Commencing August 1, 1981, as authorized by Order-in-Council, oats selected and accepted from producers for use in processing and milling for human consumption, has been set up in a separate pool under the caption "Designated Oats". As a result, the transactions described here consist mainly of marketing results related to feeding grades of oats.

Initial payments

During the crop year the Board was authorized to purchase oats from producers at a fixed initial price of $90.00 per tonne for No. 1 Feed Oats.

Grade pattern

Deliveries of Nos. 1 and 2 Canada Western Oats comprised .42 per cent of producer deliveries with feeding grades constituting the remaining 99.58 per cent of total receipts. Board receipts of tough and damp oats made up 3.79 per cent of deliveries.

Final Statement of Operations and Surplus for Distribution to Producers—Oats—Table E

Table E shows the operating results of the Pool Account for the 1982-83 crop year. Marketing operations resulted in a surplus of $1,640,765. Operating expenses totalled $2,223,838 or $13.012 per tonne. The principal cost was carrying charges amounting to $1,567,443 or $9.172 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to October 31, 1983, the net surplus for distribution to producers was $1,663,489, which represents an overall average of $9.734 per tonne on producer deliveries of 170,900 tonnes. Table F shows the total payment received by producers for the principal grades of oats delivered during the crop year.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1982-83 POOL ACCOUNT—OATS FOR THE PERIOD AUGUST 1, 1982, TO OCTOBER 31, 1983

(with prior year figures for the 1981-82 Pool Account for comparison)

TABLE E

	1982-83 Pool Account		1981-82 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	170,900 tonnes		343,761 tonnes	
	$	$	$	$
Sales value	19,152,559	112.069	41,450,787	120.580
Initial payments to producers	15,287,956	89.456	37,767,451	109.865
Gross Surplus	3,864,603	22.613	3,683,336	10.715
Deduct Operating costs				
Carrying charges				
Country elevators	1,106,878	6.477	2,548,039	7.412
Terminal storage	460,565	2.695	933,435	2.716
Total Carrying Charges	1,567,443	9.172	3,481,474	10.128
Interest	225,162	1.317	1,416,351	4.120
Additional freight to terminals	210,909	1.234	349,973	1.018
Drying			398	.001
Rental of Hopper Cars	13,449	.079		
Interest and depreciation on Wheat Board hopper cars	75,923	.444	221,303	.644
Wheat Board administrative expenses	130,952	.766	505,291	1.470
Total Operating Costs	2,223,838	13.012	5,974,790	17.381
Surplus (Deficit) on Operations	1,640,765	9.601	(2,291,454)	(6.666)
Add: interest earned after October 31	37,451	.219		
Deduct: cost of issuing final payment	14,727	.086		
Surplus for distribution to producers	1,663,489	9.734		

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF OATS BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE F

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Oats Grades			
No. 1 Canada Western	96.00	16.025	112.025
No. 2 Canada Western	94.00	16.006	110.006
Extra No. 1 Feed	92.00	12.981	104.981
No. 1 Feed	90.00	9.525	99.525
No. 2 Feed	85.92	10.605	96.525

1982-83 Pool Account—Designated oats

Beginning with the 1981-82 crop year, oats that have been delivered to the Board to be sold by the Board to purchasers who have selected and accepted the oats for use in processing and milling for human consumption, has been set up in a separate account. This account has been labelled "Designated Oats" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial payments

During the crop year the Board was authorized to purchase Designated Oats from producers at fixed initial prices of $140.00 and $138.00 per tonne for Nos. 1 and 2 Canada Western Oats respectively and $134.00 per tonne for No. 1 Feed Oats.

Supplies and grade pattern

Supplies of oats in the designated pool were 30,792 tonnes representing deliveries to the Board by producers during the crop year of oats which were selected and accepted by purchasers for use in processing and milling for human consumption. Receipts of Nos. 1 and 2 Canada Western Oats totalled 20,686 tonnes or 67.18 per cent of total deliveries. Feeding grades totalled 10,106 tonnes or 32.82 per cent of total receipts.

Final statement of operations and surplus for distribution to producers—Designated oats—Table G

Table G shows the operating results of this pool account for the crop year. Marketing operations resulted in a surplus of $259,767. As to operating costs, it should be noted that the Designated Oats Pool, by its very nature does not incur the handling expenses normally related to feeding grades of oats. It is not stored by the Board, being selected by the purchaser and shipped at his request from farm to processing plant via the country elevator. As a result, the only expenses incurred attributable to such oats were costs related to hopper cars owned by the Wheat Board administrative charges totalling $39,696 or $1.289 per tonne. These expenses were more than offset by interest earnings on the accumulating surplus in the pool of $52,229 or $1.696 per tonne. After providing for the cost of issuing the final payment and adding estimated interest earnings subsequent to October 31, 1983, the net surplus for distribution to producers was $265,039 or $8.608 per tonne on producer deliveries of 30,792 tonnes. Table H shows the total payment received by producers for the principal grades of Designated Oats delivered during the crop year.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1982-83 POOL ACCOUNT—DESIGNATED OATS FOR THE PERIOD AUGUST 1, 1982, TO OCTOBER 31, 1983

(with prior year figures for the 1981-82 Pool Account for comparison)

TABLE G

	1982-83 Pool Account		1981-82 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	30,792 tonnes		67,230 tonnes	
	$	$	$	$
Sales value	4,472,775	145.259	10,978,597	163.299
Initial prices paid to producers	4,225,541	137.230	9,216,771	137.093
Gross Surplus	247,234	8.029	1,761,826	26.206
Deduct Operating costs				
Interest and bank charges	(52,229)	(1.696)	(225,363)	(3.352)
Rental of Hopper Cars	2,423	.079		
Interest and depreciation on Wheat Board hopper cars	13,679	.444	43,281	.644
Wheat Board administrative expenses	23,594	.766	94,026	1.398
Total operating costs	(12,533)	(.407)	(88,056)	(1.310)
Surplus on Operations	259,767	8.436	1,849,882	27.516
Add: interest earned after October 31	5,929	.193	62,085	.923
Deduct: cost of issuing final payment	657	.021	1,285	.019
Surplus for Distribution to Producers	265,039	8.608	1,910,682	28.420

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF DESIGNATED OATS BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE H

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Oats Grades			
No. 1 Canada Western	140.00	10.300	150.300
No. 2 Canada Western	138.00	10.300	148.300
Extra No. 1 Feed	136.00	5.800	141.800
No. 1 Feed	134.00	3.800	137.800
No. 2 Feed	130.00	5.800	135.800

1982-83 Pool Account—Barley

Since August 1, 1975, as authorized by Order-in-Council, barley selected and accepted from producers for the use of malting, pot or pearling, has been set up in a separate pool under the caption "Designated Barley". As a result, the transactions remaining in the Barley Pool Account described here consist mainly of marketing results related to feeding grades of barley.

Initial payments

During the crop year the Board was authorized to purchase barley from producers at a fixed initial price of $110.00 per tonne for No. 1 Feed Barley.

Final statement of operations and surplus for distribution to producers—Barley—Table I

Table I shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a deficit of $5,544,235, which is recoverable from the Government of Canada with funds provided by Parliament.

Operating expenses totalled $22,565,535 or $4.933 per tonne, of which carrying charges was the largest single cost being $14,462,035 or $3.161 per tonne.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS ON THE 1982-83 POOL ACCOUNT—BARLEY FOR THE PERIOD AUGUST 1, 1982, TO OCTOBER 31, 1983

(with prior year figures for the 1981-82 Pool Account for comparison)

TABLE I

	1982-83 Pool Account		1981-82 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	4,574,888 tonnes		5,542,873 tonnes	
	$	$	$	$
Sales value	517,403,578	113.097	766,615,266	138.306
Initial payments to producers	500,382,278	109.376	686,722,549	123.892
Gross Surplus	17,021,300	3.721	79,892,717	14.414
Deduct Operating costs				
Carrying charges				
Country elevators	11,634,461	2.543	22,095,032	3.986
Terminal storage	2,827,574	.618	5,034,489	.908
Total carrying charges	14,462,035	3.161	27,129,521	4.894
Interest	(265,115)	(.058)	3,590,946	.648
Demurrage	1,031,954	.226	1,195,839	.216
Additional freight to terminals	1,266,470	.277	497,711	.090
Handling and stop-off re interior terminals	(33,710)	(.007)	(37,653)	(.007)
Drying	205,978	.045	19,732	.003
Rental of Hopper Cars	360,030	.079		
Interest and depreciation on Wheat Board hopper cars	2,032,403	.444	3,568,324	.644
Wheat Board administrative expenses	3,505,490	.766	5,618,372	1.014
Total Operating Costs	22,565,535	4.933	41,582,792	7.502
(Deficit) Surplus on Operations	(5,544,235)	(1.212)	38,309,925	6.912
Add: interest earned after October 31			1,240,470	.224
Deduct: cost of issuing final payment			91,106	.017
Surplus for Distribution to Producers			39,459,289	7.119

1982-83 Pool Account — Designated Barley

As stated previously, since August 1, 1975, barley that has been delivered to the Board to be sold by the Board to purchasers who have selected and accepted the barley for the use of malting, pot or pearling, has been set up in a separate pool account. This account has been labelled "Designated Barley" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial Payments

During the crop year the Board was authorized to purchase Designated Barley from producers at a fixed initial price of $158.00 per tonne for No. 2 Canada Western Six-Row and No. 2 Canada Western Two-Row.

Supplies and Grade Pattern

Supplies of barley in the designated pool were 1,029,868 tonnes, representing deliveries to the Board by producers during the crop year, barley which has been selected and accepted by purchasers for the use of malting, pot or pearling. Of these receipts 631,752 tonnes or 61.34 per cent were row grades and 398,116 tonnes or 38.66 per cent were feeding grades. Receipts of tough and damp grades totalled 16,173 tonnes or 1.57 per cent of total.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

Final Statement of Operations and Surplus for Distribution to Producers — Designated Barley — Table J

Table J shows the operating results of this pool account for the crop year. Marketing operations resulted in a surplus of $8,490,608. As to operating costs, it should be noted that the Designated Barley by its very nature does not incur the handling expenses normally related to feeding grades of barley or other grains. It is not stored by the Board, being selected by the processor (buyer) from a producer's sample and is shipped on buyer's call directly from farm to processing plant via the country elevator. As a result the only expenses incurred attributable to such barley were costs related to hopper cars owned by the Wheat Board, rental of hopper cars and Wheat Board administrative charges totalling $1,327,700 or $1.289 per tonne. These expenses were more than offset by interest earnings on the accumulating surplus in the pool of $2,063,962 or $2.004 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to October 31, 1983, the net surplus for distribution to producers was $8,670,924 or $8.419 per tonne on producer deliveries of 1,029,868 tonnes. This is compared to $34,055,886 or $27.914 per tonne for the previous year. Table K shows the total payment received by producers for the principal grades of Designated Barley. The final return to producers for deliveries of No. 2 Canada Western Six-Row and No. 2 Canada Western Two-Row was $163.377 and $169.036 respectively, compared to $185.788 for these two grades in the previous pool.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1982-83 POOL ACCOUNT—DESIGNATED BARLEY FOR THE PERIOD AUGUST 1, 1982, TO OCTOBER 31, 1983

(with prior year figures for the 1981-82 Pool Account for comparison)

TABLE J

	1982-83 Pool Account		1981-82 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	1,029,868 tonnes		1,220,023 tonnes	
	$	$	$	$
Sales value	169,135,392	164.230	220,583,822	180.803
Initial payments to producers	161,381,046	156.701	190,656,652	156.273
Gross Surplus	7,754,346	7.529	29,927,170	24.530
Deduct Operating costs				
Interest	(2,063,962)	(2.004)	(5,057,271)	(4.146)
Rental of Hopper Cars	81,047	.079		
Interest and depreciation on wheat Board hopper cars	457,521	.444	785,412	.644
Wheat Board administrative expenses	789,132	.766	1,236,641	1.014
Total Operating Costs	(736,262)	(.715)	(3,035,218)	(2.488)
Surplus on Operations	8,490,608	8.244	32,962,388	27.018
Add: interest earned after October 31	193,801	.188	1,106,272	.907
Deduct: cost of issuing final payment	13,485	.013	12,774	.011
Surplus for Distribution to Producers	8,670,924	8.419	34,055,886	27.914

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF DESIGNATED BARLEY BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE K

Grade	Initial Payments	Final Payments	Total
	(dollars per tonne)		
Designated Barley Grades			
No. 1 Canada Western Six-Row	159.27	5.107	164.377
No. 2 Canada Western Six-Row	158.00	5.377	163.377
No. 1 Canada Western Tow-Row	159.27	10.674	169.944
No. 2 Canada Western Two-Row	158.00	11.036	169.036
No. 1 Feed	154.77	7.723	162.493
No. 2 Feed	152.77	7.888	160.658

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

Notes to financial statements

The following notes are an integral part of the financial statements.

1. Accounting Policies

(a) Operating Results and Valuation of Stocks of Grain

The annual accounts at July 31 include the final operating results of all pool accounts for the crop year ended July 31 when marketing operations have been completed before the issuance of the annual report for that year. In determining the surpluses available for distribution on such pools the accounts of the Board at July 31 include:

(i) the stocks of such grains on hand at that date at the values which were ultimately received from the sale thereof basis instore Thunder Bay, Vancouver or Churchill; and

(ii) provision for all expenses incurred or to be incurred before the sales proceeds are realized in cash or in bills of exchange, including a charge for the portion of administrative and general expenses to be incurred subsequent to July 31 but relating to the marketing and accounting for the grains in the various pools before they are closed.

For pool accounts for which marketing operations have not been completed before the issuance of the annual report, the unsold stocks at July 31 are valued at cost, which is the initial price paid to producers, and no provision is made for carrying costs, interest, and administrative expenses beyond that date. Any debit or credit balance in these accounts is carried on the balance sheet.

(b) Foreign Currency Translations

Bills of exchange receivable in United States funds which are covered by forward exchange contracts are translated at the contract rates. In all other cases, bills of exchange receivable and bank loans payable in United States funds are translated at the rate of exchange in effect as at the balance sheet date, as is also the liability for debentures repayable in United States funds.

Foreign exchange adjustments arising from conversion of bills of exchange and bank loans are included in operating results. Adjustments arising from conversion of debenture debt are amortized over the term of the debentures.

(c) Depreciation

The rates of depreciation being applied are intended to fully depreciate assets over their expected lives and are as follows:

Hopper cars	30 years
Office building	40 years
Office furniture and equipment	10 years
Automotive equipment	2 years
	(to ⅓ residual value)

(d) Administration and General Expenses

Administration and general expenses, except for that portion of such expenses attributable to distributing final payments to producers, are allocated to the various pool account operations to which the services relate on the basis of the relative tonnage. Expenses attributable to final payments are allocated on the basis of the number of producers receiving payments from the various pool accounts.

2. **Bills of exchange plus accrued interest**

Of the total bills of exchange receivable, $962,977,686 (1982—$554,649,041), represents the Canadian equivalent of $780,940,464 (1982—$442,904,289) repayable in United States funds.

The balances receivable arise from sales of grain to Brazil, German Democratic Republic, Haiti, Iraq, Israel, Mexico, Jamaica, Peru, Poland and Zambia. The terms call for payment in full within 36 months or less from time of shipment, except for Poland, Peru and Zambia where the Board, together with the Canadian Government, have agreed to reschedule certain receivables beyond their original maturity dates. Terms of such reschedulings call for payment of interest and the rescheduled debt within eight years. As at July 31, total reschedulings amounted to $158,043,637 including $39,121,227, which is the Canadian equivalent of $31,725,916 receivable in United States currency.

Besides rescheduling certain obligations that matured during 1981, Poland has not made payment of any principal and interest amounts that matured in the period January 1, 1982, to the close of the current crop year. As at July 31, 1983, unpaid amounts totalled $548,264,719 which includes $146,342,316, which is the Canadian equivalent of $118,678,384 receivable in United States funds. It is expected that all unpaid amounts maturing during the 1982 and 1983 calendar years, amounting to $732,621,995 including $249,030,264, which is the Canadian equivalent of $201,954,638 receivable in United States funds, will be the subject of a further rescheduling agreement once creditor governments conclude a multi-lateral arrangement to reschedule Poland's debt to official creditors maturing in 1982 and 1983.

Subsequent to year end the Government of Canada and other creditor nations agreed to reschedule over an eight-year period certain obligations owing by Brazil. The accounts of the Board at July 31, 1983, include $297,539,380 which will be subject to rescheduling under this arrangement.

Credit sales are made within limits established by the Government of Canada which guarantees the Board's borrowings incurred to finance such sales, both as to principal and interest.

3. Accounts receivable

Settlement on amounts due from Board agents on sales completed as at July 31 were received shortly after that date. Sundry accounts receivable consists mainly of freight costs which are recovered on completed sales.

4. Covered hopper cars

The Board purchased 2,000 covered hopper cars in 1979-80 having an original cost of $90,555,623 with accumulated depreciation of $10,504,388 to July 31, 1983. Of these 2,000 cars, 12 cars have been wrecked and dismantled leaving 1,988 still in the fleet as at the year end. The Board is reimbursed for destroyed cars under an operating agreement with the Canadian National Railway.

5. Liability to banks

Details of bank borrowings are as follows:

	July 31	
	1983	1982
	$	$
Ordinary Operations	82,219,221	(15,451,644)
Loans to finance credit sales		
China		279,581,140
Other	2,350,452,449	2,166,909,042
	2,432,671,670	2,431,038,538

Of the total liability, $962,313,138 (1982—$553,183,828), represents the Canadian equivalent of $780,401,539 (1982—$441,734,271) repayable in United States funds.

The Board's borrowings from chartered banks are guaranteed by the Government of Canada.

THE CANADIAN WHEAT BOARD—*Concluded*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Concluded*

6. Debentures payable

The debentures with a face value of U.S. $50,000,000 were issued on December 1, 1982, at a price of $99.50 per $100, and bear interest at 11¼% per annum payable each December 1. No principal repayments are required until maturity on December 1, 1990. Under certain circumstances the Board may redeem the debentures in whole or in part prior to maturity. Depending upon the particular circumstances giving rise to any early redemption, a premium may be payable on the principal amount redeemed.

The debentures are secured by a charge against grain held by the Board.

7. Liability to agents for grain purchased from producers

Grain companies acting in the capacity of agents of the Board accept deliveries from producers at country elevators and pay the producers on behalf of the Board based on the Board's initial price in effect. Settlement is not made by the Board for these purchases until delivery to the Board is completed by its agents at terminal or mill position. Liability to agents amounting to $1,098,454,073 (1982—$843,806,200) represents the amount payable by the Board to its agents for 6,980,841 (1982—5,356,271) tonnes of wheat, amber durum wheat, oats and barley on hand at country elevator points and in transit at July 31 for which delivery to and settlement by the Board is to be completed subsequent to year end date.

8. Liability to agents for deferred cash tickets

Grain companies as agents of the Board deposit with the Board in trust the proceeds of deferred cash tickets issued for Board grain. These monies are returned to the grain companies to cover producer deferred cash tickets maturing predominately during the first days of the following calendar year.

9. Accrued expenses and accounts payable

This item principally comprises accrued carrying charges, storage, interest and transportation charges to July 31, 1983 together with all other unpaid sundry accounts as at the foregoing date. It also includes provisions for all charges relating to the marketing of Pool Accounts for wheat, amber durum wheat, oats, designated oats, barley and designated barley for the period from August 1, 1983 to completion of operations on October 31, 1983.

10. Special account — Net balance of undistributed payment accounts

In accordance with the provision of Section 30 of the Canadian Wheat Board Act the Governor in Council may authorize the Board to transfer to a Special Account the unclaimed balances remaining in payment accounts which have been payable to producers for a period of six years or more. In addition to providing for payment of proper claims from producers against these old payment accounts, the Section further provides that these funds shall be used for purposes as the Governor in Council upon the recommendations of the Board may deem to be for the benefit of producers.

11. Provision for final payment expenses

This represents the balance of the Board's reserve for final payment expenses. Six years after particular accounts have been closed, the remaining reserves would be transferred to the special account by Order-in-Council.

12. Lease commitments

The Board, as an agent of Her Majesty in Right of Canada, is the lessor of 2,000 covered hopper cars for the Government of Canada. All lease costs are recoverable from the Government and are not a charge to the operations of the Board. Total payments associated with leases in the year ended July 31, 1983, amounting to $16,272,614 (1982—$18,110,241) have been recovered by the Board. Lease terms are for 20 and 25 years.

CANAGREX

AUDITOR'S REPORT

THE HONOURABLE JOHN WISE, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of Canagrex as at March 31, 1984 and the statements of operations and surplus, and changes in financial position for the period then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of Canagrex as at March 31, 1984 and the results of its operations and the changes in its financial position for the three months then ended in accordance with generally accepted accounting principles consistently applied.

I further report that, in my opinion, proper books of account have been kept by Canagrex, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 7, 1984

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984 $	LIABILITIES	1984 $
Current		Current	
Cash	282,514	Accounts payable and accrued liabilities	144,635
Prepaid expenses	5,282	EQUITY OF CANADA	
	287,796	Surplus	189,166
Fixed assets (Note 3)	46,005		
	333,801		333,801

Approved:

GLENN FLATEN
Chairman of the Board

A. E. STOREY
President and Chief Executive Officer

CANAGREX—*Concluded*

STATEMENT OF OPERATIONS AND SURPLUS FOR THE THREE MONTHS ENDING MARCH 31, 1984

	1984 $
Revenue	
Interest income	14,219
Expenses	
Salaries and employee benefits	146,468
Transportation and communications	49,588
Information	26,072
Professional and special services	172,566
Directors' fees and expenses	19,376
Rentals	43,981
Utilities, materials and supplies	30,810
Other	36,192
	525,053
Cost of operations	510,834
Parliamentary appropriation	700,000
Excess of parliamentary appropriation over cost of operations	189,166
Surplus, beginning of the period	
Surplus, end of the period	189,166

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE THREE MONTHS ENDING MARCH 31, 1984

	1984 $
Funds provided	
Operations	
Excess of parliamentary appropriation over cost of operations	189,166
Item not involving funds	
Depreciation	11,502
	200,668
Funds applied	
Purchase of fixed assets	57,507
Increase in working capital	143,161
Working capital, beginning of period	
Working capital, end of period	143,161
Working capital represented by	
Current assets	287,796
Current liabilities	144,635
	143,161

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. The Corporation

The Corporation was established in June 1983 under the CANAGREX Act and commenced operations in January 1984.

The purpose of CANAGREX is to assist Canadian producers and processors to increase their exports of food and agricultural products. The Corporation works with the private and public sectors to promote, facilitate and engage in the export of agricultural products and services and food products and services.

During this initial period the Corporation has been involved in organization and evaluation of proposals.

2. Significant accounting policies

Fixed Assets

Fixed assets are recorded at cost less accumulated depreciation. Leasehold improvements are amortized using the straight-line method over the period of the lease with no allowance being made for any optional lease extension. Furniture and fixtures are depreciated using the diminishing balance method at an annual rate of 20%. Depreciation is provided for a full year on assets acquired in the year.

Pension plan

The Corporation's employees participate in the Public Service Superannuation Plan. Contributions to the Plan are made equally by both employees and the Corporation, and these contributions in respect of current service are expensed during the year in which the services are rendered.

3. Fixed Assets

	$
Office furniture and equipment	57,507
Less accumulated depreciation	11,502
	46,005

4. Lease commitment

On May 9, 1984 the Corporation signed a letter of intent to enter into a lease of office space for a period of five years requiring annual payments of at least $295,000.

CAPE BRETON DEVELOPMENT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF REGIONAL AND
INDUSTRIAL EXPANSION

We have examined the balance sheet and the statement of equity of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1984, and the related income and operating statements and the statements of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

The financial statements of the Industrial Development Division and of its subsidiaries have been presented on a consolidated basis. As required by the provisions of the Cape Breton Development Corporation Act, the financial statements of the Coal Division and of the Industrial Development Division are being presented separately.

In our opinion, these financial statements present fairly the financial position of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1984, and the results of their operations and the changes in their financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of accounts have been kept and the transactions that have come to our notice have been within the power of the Corporation.

TOUCHE ROSS & CO.
Chartered Accountants

Sydney, Nova Scotia
May 11, 1984

COAL DIVISION

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983
	$	$
Current		
Cash	6,723,286	9,673,661
Accounts receivable (Note 2)	16,435,319	16,887,440
Inventories, at the lower of cost and net realizable value		
Coal	33,685,093	21,517,961
Operating materials and supplies	14,090,809	14,616,152
Prepaid expenses	136,066	61,877
	71,070,573	62,757,091
Fixed (Notes 3 and 8)	267,643,815	238,482,986
	338,714,388	301,240,077

LIABILITIES	1984	1983
	$	$
Current		
Accounts payable—Trade	14,736,544	12,540,735
Accrued wages and vacation pay	12,613,194	13,558,847
Accrued charges	9,980,000	1,540,000
Employees' deductions	4,340,476	5,156,357
Advances—Government of Canada	11,368,288	
	53,038,502	32,795,939
EQUITY		
Equity of Canada		
Per statement attached	285,675,886	268,444,138
	338,714,388	301,240,077

Commitments (Note 4)

On behalf of the Board:

DONALD MACINNIS
Director

JOHN F. BURKE
Director

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

COAL DIVISION

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Balance at beginning of year	268,444,138	253,295,440
Add: payments by Canada in respect of mining losses—Vote 20, 20b (Note 1a)	83,325,270	14,105,383
payments by Canada in respect of capital expenditures—Vote 25 (Note 1a)	16,098,442	71,146,000
	367,867,850	338,546,823
Deduct: mining losses	49,622,754	46,518,516
depreciation of fixed assets (Note 1c)	32,569,210	23,584,169
	82,191,964	70,102,685
Balance at end of year	285,675,886	268,444,138

COAL DIVISION

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Revenue		
Coal sales	144,317,578	171,777,160
Less: external selling expense	7,701,107	4,926,582
	136,616,471	166,850,578
Outside railway revenue	2,578,511	3,210,100
Operating revenue	139,194,982	170,060,678
Operating expenses		
Wages and salaries	91,476,184	91,997,195
Holidays and vacations	12,588,000	13,049,000
Worker's Compensation	14,356,000	13,085,000
Surcharges	9,344,484	8,571,513
Materials and supplies	22,207,328	23,540,468*
Repair materials	12,025,613	14,630,008*
Electric power	7,336,384	5,641,703
Grants in lieu of taxes	3,012,188	2,598,218
Royalties	770,798	689,716
Hired heavy equipment	3,561,618	3,489,144
Other expenses	3,325,426	3,869,767
Purchased coal	5,689,791	6,948,696
Depreciation	32,569,210	23,584,169
Decrease (increase) in coal inventory	(12,167,132)	9,353,290
Total operating expenses	206,095,892	221,047,887*
Excess operating expenses over operating revenue	66,900,910	50,987,209*
Pensions	11,956,677	17,455,821
Pre-retirement leave	4,338,827	4,507,050
Interest and other income	(1,004,450)	(2,847,395)
	82,191,964	70,102,685
Deduct: depreciation not deductible in determining mining losses (Note 1c)	32,569,210	23,584,169
Net mining losses for the year	49,622,754	46,518,516

*Restated

COAL DIVISION

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Funds provided from		
Payments by Canada		
In respect of mining losses Vote 20, 20b (Note 1a)	83,325,270	14,105,383
In respect of capital expenditures Vote 25 (Note 1a)	16,098,442	71,146,000
Proceeds from disposal of fixed assets	209,336	53,704
	99,633,048	85,305,087
Funds used for		
Net mining losses	49,622,754	46,518,516
Expenditures on fixed assets	61,939,375	82,385,372
	111,562,129	128,903,888
Decrease in working capital	11,929,081	43,598,801
Working capital at beginning of year	29,961,152	73,559,953
Working capital at end of year	18,032,071	29,961,152

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1984

1. Significant Accounting Policies

(a) Financing

The Corporation is financed by way of votes of the Parliament of Canada. These votes are for the purpose of funding mining losses and to finance capital projects.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value.

(c) Fixed Assets

Fixed assets are valued at cost. The Corporation has provided depreciation on its fixed assets based on their estimated useful lives. The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount.

2. Accounts Receivable

	1984	1983
	$	$
Trade	16,397,313	16,205,262
Appropriation receivable		
Vote 25 capital expenditures		698,000
Employees	101,747	84,178
	16,499,060	16,987,440
Less: allowance for doubtful accounts	63,741	100,000
	16,435,319	16,887,440

3. Fixed Assets

	1984	1983
	$	$
Lingan Mine	100,860,448	91,075,067
No. 26 Mine	63,147,916	58,159,728
Prince Mine	71,513,155	58,493,226
Donkin Mine	49,497,170	34,408,107
Coal Preparation Plant	45,659,934	42,713,858
Devco Railway	54,222,462	47,781,827
Other fixed assets	29,149,821	21,887,851
	414,050,906	354,519,664
Accumulated depreciation (Note 1)	146,407,091	116,036,678
	267,643,815	238,482,986

4. Commitments

Commitments on capital projects for ongoing mining operations include the following:

approximately $7,500,000 for underground mining equipment
approximately $9,300,000 for rolling stock
approximately $4,000,000 for other facilities

The cost of completing Phase II of the Donkin-Morien Project consisting of two tunnels, at present under construction, is expected to substantially exceed the approved funding of $55,000,000. The Corporation has requested approval for the additional funds required to complete the project.

The Corporation will evaluate the viability of the project before commencing Phase III taking into consideration the quality of coal available and the problems of obtaining adequate financing for the substantial costs involved in the underground development of the mine.

5. Contingent Gain

The Corporation has under negotiation a claim against the contractor in connection with the construction of the Victoria Junction Coal Preparation facility.

The claim being made by the Corporation has been rebutted by the other party involved and may become the subject of litigation.

It is not possible, at this time, to determine the eventual outcome of this dispute or to quantify the amount, if any, which the Corporation may receive. For this reason, no amount in respect of this claim has been recorded in the books of the Corporation or reflected in these financial statements.

6. Long Term Sales Agreement

The Corporation has signed an agreement with the Nova Scotia Power Corporation which calls for the delivery of a substantial portion of the Corporation's coal production to the Power Corporation. The agreement expires in the year 2011.

7. Pensions

An actuarial valuation of the Corporation's Non-Contributory Pension Plan as at December 31, 1982 indicated an unfunded actuarial liability of $59,800,000. No provision for these liabilities was included in the accounts as at March 31, 1984. The minimum annual amount required, for past and current service, including pension payments, will be approximately $9,400,000 in each year from 1984 to 1988 and $3,700,000 from 1989 and 1997.

Current pension payments are approximately $8,300,000 and the balance will be funded by the Corporation in each year.

8. Subsequent Event

On April 5, 1984 a fire occurred at No. 26 Colliery, resulting in the sealing off of the mine. No estimates can be made at this time of the future viability of that operation or of the value of assets destroyed.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED BALANCE SHEET
AS AT MARCH 31, 1984

ASSETS	1984	1983
	$	$
Current		
Cash	1,341,882	811,723
Accounts and interest receivable	615,463	704,199
Receivable from Province of Nova Scotia	15,298	24,719
Receivable from Government of Canada	970,000	2,035,000
Inventories (Note 2d)	824,401	915,420
Prepaid expense	27,554	90,906
	3,794,598	4,581,967
Loans and investments		
Loans	1,771,555	2,455,289
Investments	22,563	4,563
	1,794,118	2,459,852
Fixed (Notes 2b and 3)	15,653,726	15,264,779
Other		
Deferred charges	1,709	3,298
	21,244,151	22,309,896

LIABILITIES	1984	1983
	$	$
Current		
Accounts payable	770,454	732,611
Long term debt	26,599	26,830
EQUITY		
Equity (Note 1)	20,447,098	21,550,455
	21,244,151	22,309,896

Guarantees (Note 4)
Commitments (Note 5)

On behalf of the Board:

DONALD MacINNIS
Director

JOHN F. BURKE
Director

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED STATEMENT OF EQUITY AS AT MARCH 31, 1984

	1984	1983
	$	$
Equity at beginning of year	21,550,455	18,664,187
Payments during year from Government of Canada—Vote 30, 30(a) and 30(b) (Note 1)	10,770,000	11,105,000
	32,320,455	29,769,187
Deduct: net operating expenses	11,873,357	8,218,732
Equity at end of year	20,447,098	21,550,455

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED OPERATING STATEMENT FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Development and operating expenses		
Special recovery projects	3,430,000	
Industrial operations and assistance	1,774,604	2,280,295*
Tourist operations and grants	1,535,886	1,301,130*
New business development assistance	1,284,363	1,292,506
Marine farming operations	1,133,647	1,171,053
Real estate operating costs	763,018	681,899
Community planning and projects	747,729	606,216
Primary production operations	244,170	228,332
Scholarships and apprentice programs	96,960	102,564
Loss on disposal of fixed assets	176,148	288,575
	11,186,525	7,952,570
Administration expenses		
Salaries	1,661,566	1,745,449
Office and miscellaneous expenses	482,715	680,397
Professional fees	92,297	123,911
Travelling expenses	139,949	123,009
	2,376,527	2,672,766
Depreciation and amortization	1,467,057	1,391,913
Provision for unrecoverable loans and receivables	1,085,607	387,841
	2,552,664	1,779,754
Total operating expenses for the year	16,115,716	12,405,090
Revenue		
Tourist operations	1,239,212	1,166,093*
Real estate rentals	1,124,689	1,031,381
Industrial operations	803,252	925,647*
Interest	646,324	556,806
Marine farming operations	386,440	434,467
Primary industry operations	42,442	71,964
	4,242,359	4,186,358
Net operating expenses	11,873,357	8,218,732

* Restated

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Funds provided by		
Payment from Government of Canada	10,770,000	11,105,000
Repayment and reduction of loans	608,311	524,363
Proceeds on sale of fixed assets	168,907	334,784
	11,547,218	11,964,147
Funds used for		
Net operating expenses	11,873,357	8,218,732
Less: items not requiring an outlay of funds		
depreciation and amortization	1,467,057	1,391,913
provision for doubtful loans and investments	735,985	387,841
forgiveable portion of loans transferred to grants	82,886	(42,374)
loss on sale of fixed assets	176,148	288,575
reduction in deferred charges	1,589	14,504
loss on write-off of investments		122,907
	9,409,692	6,055,366
Loans	743,449	654,922
Purchase of fixed assets		
Rental facilities	89,661	127,577
Tourist facilities	1,105,953	545,005
Primary industry facilities	324,681	888,065
Secondary industry facilities	680,763	1,845,109
Purchase of investments	18,000	494
Decrease in long term debt	231	2,279
	12,372,430	10,118,817
Increase (decrease) in working capital	(825,212)	1,845,330
Working capital at beginning of year	3,849,356	2,004,026
Working capital at end of year	3,024,144	3,849,356

CAPE BRETON DEVELOPMENT CORPORATION—*Concluded*

INDUSTRIAL DEVELOPMENT DIVISION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS MARCH 31, 1984

1. General Policy

The objects of the Industrial Development Division are to promote and assist the financing and development of industry to provide employment on the Island of Cape Breton. In accomplishing these aims, the Corporation makes loans and investments, the amounts of which are often in excess of those which would be available through normal commercial sources. The Corporation also makes grants to assist enterprises which are considered likely to make a substantial improvement to the development of Cape Breton Island.

The Industrial Development Division is financed by way of Vote of the Parliament of Canada. Parliament voted $10,770,000 for this purpose during the fiscal year ended March 31, 1984.

2. Significant Accounting Policies

(a) Basis of Consolidation

The financial statements of the Industrial Development Division include the results of the Division and all its subsidiaries as explained below. The subsidiaries are as follows:

	Corporation Interest	Company Year End
Darr (Cape Breton) Limited (Real Estate)	100%	December 31
Cape Breton Marine Farming Limited (Fish and Oyster Farming)	100%	March 31
Whale Cove Summer Village Limited (Tourist Accommodations)	62.5%	March 31
Dundee Estates Limited (Tourist Accommodations)	100%	March 31
Cape Breton Woolen Mills Limited (Carding and Spinning)	53.3%	March 31

As the financial statements of Whale Cove Summer Village Limited and Cape Breton Woolen Mills Limited showed deficit equity positions as at March 31, 1984, and the minority interest in losses to date have been absorbed against the total of the minority invested capital, the losses of these companies for the respective years are included in the consolidated net loss. As a consequence, no minority interest is shown in the balance sheet for these subsidiaries.

(b) Fixed Assets

Fixed assets are recorded at cost. The cost and related depreciation of items retired or disposed of are removed from the books and any gains or losses are included in the consolidated operating statement. Depreciation is provided on the straight-line method using rates based on the estimated useful lives of the assets generally as follows:

Buildings	Up to 20 years
Equipment	4 to 10 years
Vehicles	3 to 4 years

(c) Accounting Policy—Certain Subsidiaries

The statements of Dundee Estates Limited and of Cape Breton Marine Farming Limited both include notes indicating that their statements have been prepared on the assumption that the companies can continue to operate as going concerns, which assumption depends on the continued financial support of Cape Breton Development Corporation.

(d) Inventories

Inventories are valued at the lower of cost and net realizable value, with cost determined on a first in, first out basis.

3. Fixed Assets

	1984	1983
	$	$
Rental facilities	6,021,589	6,109,387
Tourist facilities	8,301,117	7,542,337
Primary industry facilities	3,291,509	3,175,309
Secondary industry facilities	6,540,194	6,012,431
	24,154,409	22,839,464
Less: accumulated depreciation	8,500,683	7,574,685
	15,653,726	15,264,779

The four categories of fixed assets shown above each include land, buildings and equipment.

4. Guarantees

During the 1976 year, the Corporation guaranteed the repayment by Sydney Steel Corporation of that company's $70,000,000—11 ¼% Series D Debentures and the repayment of interest thereon. These funds were borrowed by Sydney Steel Corporation for the purpose of financing its plant rehabilitation program. The balance of the outstanding debentures has since been reduced to $49,560,000.

The Corporation in 1971 guaranteed the repayment of bank advances to Stora Kopparbergs Bergslags Aktiebolag. This guarantee originally amounted to $30,000,000. The balance of advances has since been reduced to $12,300,000 of which $2,000,000 is in U.S. dollars.

The Corporation made the guarantees for and on behalf of Her Majesty the Queen in right of Canada; therefore, any amounts required to be paid shall be paid out of the Consolidated Revenue Fund of Canada and not out of funds of Cape Breton Development Corporation.

5. Commitments

As at March 31, 1984, the Industrial Development Division of the Corporation was committed to expenditures and loans totalling approximately $2,400,000 over and above the amounts included in the financial statements at that time.

CROWN ASSETS DISPOSAL CORPORATION

AUDITOR'S REPORT

THE HONOURABLE CHARLES LAPOINTE, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of Crown Assets Disposal Corporation as at March 31, 1984 and the statements of income and retained earnings and changes in financial position for the year then ended for the General Account, and the balance sheet as at March 31, 1984 and the statement of transactions for the year then ended for the Agency Account. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers except that the Corporation has not paid excess retained earnings to Canada as required by Order-in-Council P.C. 1970-534, described in Note 2 to the financial statements.

E.R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 12, 1984

GENERAL ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984 $	1983 $
Current		
Cash and term deposits	861,871	302,400
Due from Agency Account	139,159	466,760
Other	6,669	142,177
	1,007,699	911,337
Fixed, at cost		
Furniture and equipment	428,320	412,391
Leasehold improvements	3,306	73,418
	431,626	485,809
Less: accumulated depreciation	243,627	260,564
	187,999	225,245
	1,195,698	1,136,582

LIABILITIES	1984 $	1983 $
Current		
Bank indebtedness		5,073
Accounts payable and accrued liabilities	509,642	645,326
Due to Canada (Note 2)	386,056	60,691
	895,698	711,090
Provision for employee termination benefits (Note 5)		125,492
	895,698	836,582
EQUITY OF CANADA		
Retained earnings	300,000	300,000
	1,195,698	1,136,582

Approved by the Board:

P. LEFEBVRE
President

H.H. FLOYD
Vice-President/General Manager

CROWN ASSETS DISPOSAL CORPORATION—*Continued*

GENERAL ACCOUNT

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Revenue		
Commissions	5,122,598	4,550,134
Other	145,550	82,661
	5,268,148	4,632,795
Expenses		
Services rendered by the Department of Supply and Services (Note 4)	4,982,045	4,338,599
Depreciation	65,456	55,221
Workmen's compensation	19,645	11,433
Directors' meeting costs	14,390	695
Other	23,000	54,000
	5,104,536	4,459,948
Income before extraordinary items	163,612	172,847
Extraordinary items (Note 5)	161,753	
Net income for the year	325,365	172,847
Retained earnings at beginning of the year	300,000	187,844
	625,365	360,691
Due to Canada (Note 2)	325,365	60,691
Retained earnings at end of the year	300,000	300,000

GENERAL ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Source of funds		
Operations		
Income before extraordinary items	163,612	172,847
Items not requiring an outlay of funds		
Depreciation	65,456	55,221
Provision for employee termination benefits		27,792
	229,068	255,860
Proceeds on disposal of furniture and equipment	4,129	1,346
Extraordinary income		
Reversal of vacation pay liability (Note 5)	131,261	
	364,458	257,206
Application of funds		
Purchase of furniture and equipment	32,339	138,532
Leasehold improvements		455
Due to Canada	325,365	60,691
Extraordinary loss		
Settlement of lease agreement (Note 5)	95,000	
	452,704	199,678
Increase (decrease) in working capital	(88,246)	57,528
Working capital at beginning of the year	200,247	142,719
Working capital at end of the year	112,001	200,247

AGENCY ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983
	$	$
Current		
Cash and term deposits	1,976,050	2,194,866
Accounts receivable		
Canada	391,345	153,767
Others	1,418,474	2,369,089
Accrued interest receivable	124,866	128,907
Current portion of long-term receivables	263,116	244,957
Prepaid expenses	14,944	118,902
	4,188,795	5,210,488
Long-term receivables (Note 6)	1,367,035	1,610,464
	5,555,830	6,820,952

LIABILITIES	1984	1983
	$	$
Current		
Accounts payable and accrued liabilities	155,450	159,582
Advance payments received from customers	3,400	10,146
Contractors' security deposits	117,385	194,677
Due to General Account	139,159	466,760
Current amount due to Canada and others	3,773,401	4,379,323
	4,188,795	5,210,488
Due to Canada and others (Note 7)	1,367,035	1,610,464
	5,555,830	6,820,952

Approved by the Board:

P. LEFEBVRE
President

H. H. FLOYD
Vice-President/General Manager

CROWN ASSETS DISPOSAL CORPORATION—*Continued*

AGENCY ACCOUNT

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1984

	1984			1983		
	Due to Canada	Due to others	Total	Due to Canada	Due to others	Total
	$	$	$	$	$	$
Sales	18,899,764	2,356,430	21,256,194	19,936,233	1,690,389	21,626,622
Less: direct sales expenses	504,484	73,875	578,359	745,086	49,764	794,850
	18,395,280	2,282,555	20,677,835	19,191,147	1,640,625	20,831,772
Interest earned on long-term sales agreements	139,332		139,332	157,578		157,578
Other interest and miscellaneous income	178,303		178,303	319,931		319,931
Net proceeds before commissions	18,712,915	2,282,555	20,995,470	19,668,656	1,640,625	21,309,281
Less: commissions	4,588,441	534,157	5,122,598	4,179,659	370,475	4,550,134
Net proceeds	14,124,474	1,748,398	15,872,872	15,488,997	1,270,150	16,759,147
Less: remittances	15,480,782	1,355,243	16,836,025	14,996,608	1,356,743	16,353,351
doubtful account expense (recovery)	(113,802)		(113,802)	476,715		476,715
	15,366,980	1,355,243	16,722,223	15,473,323	1,356,743	16,830,066
Increase (decrease) for the year	(1,242,506)	393,155	(849,351)	15,674	(86,593)	(70,919)
Balance at beginning of the year	5,874,930	114,857	5,989,787	5,859,256	201,450	6,060,706
Balance at end of the year	4,632,424	508,012	5,140,436	5,874,930	114,857	5,989,787

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority, objectives and operations

The Surplus Crown Assets Act, administered by the Minister of Supply and Services, established the Corporation to act as an agent of the Crown in the sale of surplus assets. The Act requires that each department, and other bodies, report to the Minister any property in its custody or under its control or administration that is determined as surplus to its requirements. The Act also allows agents of Her Majesty and boards, commissions, corporations and other bodies that are not agents of Her Majesty, but, that are ultimately accountable to Parliament for the conduct of their affairs, the option to use the services of the Corporation. The Corporation has the authority to sell or otherwise deal with such surplus property and to transfer net proceeds received from sales to the Consolidated Revenue Fund or to the agents of Her Majesty, boards, commissions, corporations and other bodies that are not agents of Her Majesty. Land and buildings (Order-in-Council P.C. 1974-2756, December 12, 1974) and certain commodities are exempted from sale by the Corporation.

The primary objectives of the Corporation are to obtain on behalf of the Crown the highest return from the sale of surplus assets and to provide efficient and reliable services to its customers.

The Corporation operates through two accounts: a general account and a trust (agency) account. The sales of the Corporation are recorded in the agency account from which direct sales expenses and sales commissions are deducted. The balance is transferred to the Consolidated Revenue Fund (CRF) or to appropriate agencies, boards, commissions, corporations, and other bodies. The commissions are transferred to the general account as "revenue" from which all operating expenses are paid.

Order-in-Council P.C. 1982-14/1256, dated April 22, 1982, conferred upon the Corporation the power to engage the services of the Department of Supply and Services in carrying out, on its behalf, the function, powers and duties relating to disposal of materiel.

As a result, the Corporation has been integrated into the Department of Supply and Services (DSS) but has maintained its legal status as a Crown corporation. Its employees have been transferred to DSS where they are carrying out all of the operations of the Corporation. Effective April 1, 1983 the Corporation's operating expenses have been paid by DSS. Each month the Corporation reimburses DSS for the operating expenses paid on its behalf plus an agreed amount of administrative charges.

2. Statutory financial limitations

The Surplus Crown Assets Act, Section 11(2) requires that:

All monies deposited in the Corporation's bank accounts except

(a) monies paid or advanced to the Corporation by Her Majesty on account of working capital, and

(b) such percentage of the net proceeds of sales and of all other monies received by the Corporation during any period as the Governor in Council may from time to time fix to be retained to meet administrative costs or other expenses of the Corporation, and

(c) the net proceeds of sales of property reported by other than a department of the Government of Canada less any amount retained pursuant to paragraph (b) with respect to each such sale,

shall be transferred or deposited to the credit of the Receiver General or remitted to each board, commission, corporation or other body on a day not later than the last day of the month following receipt thereof by the Corporation.

Order-in-Council P.C. 1970-534, March 24, 1970 requires that the Corporation pay to Canada, at intervals of not longer than six months, the excess of the Corporation's retained earnings over $300,000.

CROWN ASSETS DISPOSAL CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

3. Significant accounting policies

(a) Recognition of revenue

Sales and related commissions are recorded when the Corporation accepts an offer to purchase, with the exception of some sales contracts where the value of the sale is undeterminable until after the goods are weighed upon receipt by the purchaser. For these contracts, sales are recorded upon receipt of goods by the purchaser.

(b) Depreciation

Depreciation of furniture and equipment is recorded on the straight-line method over five years, and depreciation of leasehold improvements is recorded on the straight-line method over the term of the leases.

(c) Prepaid expenses

Direct sales expenses incurred relating to certain surplus assets not sold at the end of the year are shown as prepaid expenses.

(d) Income tax

The Corporation is not subject to the provisions of any income tax act.

4. Services rendered by the Department of Supply and Services

The following is a breakdown of the DSS charges to the Corporation for the year ended March 31, 1984 of which $433,015 remained unpaid at year end. The 1983 expenses which were incurred directly by the Corporation, have been reclassified to conform with the presentation adopted in 1984.

	1984	1983
	$	$
Salaries and allowances	2,577,827	2,463,978
Accommodation	563,337	558,987
Employee benefits	371,042	355,548
Freight	236,653	212,394
Repairs and supplies	184,964	201,493
Professional and special services	147,398	152,689
Publication and advertising	126,103	152,267
Communications	120,605	124,985
Computer systems costs	93,000	
Travel and removal	68,250	84,794
Rentals	27,190	31,464
Inventory and other losses	12,927	
DSS administrative charges	452,749	
	4,982,045	4,338,599

5. Extraordinary items

In prior years it has been the policy of the Corporation to accrue vacation and termination benefits due to Corporation employees and to record these amounts as liabilities on the books of the Corporation. As a result of the Corporation's employees being transferred to the Department of Supply and Services, the employee related liabilities established in the books of the Corporation as at March 31, 1983 are being reversed in the current fiscal year as extraordinary income. In the future, these liabilities will be paid by DSS and charged to the Corporation in the year they are paid.

Further, a lump sum amount was paid in settlement for the cancellation of the Montreal office accommodation lease. This office was relocated to that of the Department of Supply and Services.

These transactions were recorded as extraordinary items as follows:

	$
Extraordinary income	
Reversal of vacation pay liability	131,261
Reversal of termination benefits liability	125,492
Extraordinary loss	
Lump sum settlement re accommodation lease	(95,000)
	161,753

6. Long-term receivables—Agency Account

Long-term receivables include mortgages which relate to land and buildings sold prior to 1974 and loans outstanding from the sale of major equipment.

These receivables mature as follows:

	$
1984-85	263,116
1985-86	243,429
1986-87	243,429
1987-88	115,096
1988-89	95,408
1989-90	95,408
Balance to 1999	574,265
	1,630,151
Less: current portion	263,116
	1,367,035

7. Due to Canada and others—Agency Account

These amounts do not become payable to Canada and others until monies are received from customers.

8. Commission to agent

During the year, Vebeg, an agency of the Government of the Federal Republic of Germany, retained $19,652 (1983—$14,305) from proceeds it remitted to the Corporation.

9. Lease commitments

The Corporation leases certain properties used in the performance of its operations. As at March 31, 1984, the aggregate minimum annual rentals for all such leases are:

	$
1984-85	123,980
1985-86	45,150
1986-87	15,050

10. Contingencies

Claims aggregating approximately $266,000 in respect of contractual obligations, accidents, alleged misrepresentation of assets sold, and sundry other matters in dispute have been received by the Corporation but are not reflected in the accounts. In the opinion of management and legal counsel the position of the Corporation on these claims is defensible. However, the final outcome of such claims is not determinable. Settlements resulting from the resolution of these claims are expected to be accounted for in the year in which the settlements occur.

DEFENCE CONSTRUCTION (1951) LIMITED

AUDITOR'S REPORT

THE HONOURABLE JEAN-JACQUES BLAIS, P.C., M.P.
MINISTER OF NATIONAL DEFENCE

I have examined the balance sheet of Defence Construction (1951) Limited as at March 31, 1984 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Company as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 18, 1984

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984 $	1983 $
Current		
Cash	754,876	1,002,678
Accounts receivable from government departments and agencies	79,554	20,435
Other	21,675	29,061
	856,105	1,052,174
Fixed, at cost		
Furniture and equipment	640,306	580,992
Less: accumulated depreciation	459,897	387,542
	180,409	193,450
	1,036,514	1,245,624

LIABILITIES	1984 $	1983 $
Current		
Accounts payable and accrued liabilities	738,125	529,663
Due to Canada		360,364
Contractors' security deposits (Note 3)	117,950	162,117
Current portion of provision for employee benefits	578,462	539,412
	1,434,537	1,591,556
Provision for employee benefits (Note 4)	2,844,162	2,606,288
	4,278,699	4,197,844
CAPITAL STOCK AND DEFICIT		
Capital stock		
Authorized—1,000 shares of no par value		
Issued—31 shares fully paid	31	31
Deficit (Note 5)	(3,242,216)	(2,952,251)
	(3,242,185)	(2,952,220)
	1,036,514	1,245,624

Approved by the Board:

A. G. BLAND
Director

J. R. KILLICK
Director

DEFENCE CONSTRUCTION (1951) LIMITED—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Expenses		
Salaries	10,196,573	9,107,401
Employee benefits	1,083,033	792,936
Travel and removal	763,541	581,452
Office accommodation	343,418	235,838
Telephone	304,633	279,047
Advertising	239,508	227,490
Office supplies and maintenance	201,036	168,904
Postage, express and freight	175,692	118,211
Professional services	106,323	67,338
Depreciation	80,101	73,462
Rental of machinery	66,397	66,601
Other	27,571	23,825
	13,587,826	11,742,505
Recoveries of expenses (Note 6)	400,209	340,579
Cost of operations	13,187,617	11,401,926
Parliamentary appropriations (Note 2)	12,897,652	11,389,636
Excess of cost of operations over parliamentary appropriations	289,965	12,290
Deficit at beginning of the year	2,952,251	2,939,961
Deficit at end of the year	3,242,216	2,952,251

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Source of funds		
Parliamentary appropriations	12,897,652	11,389,636
Use of funds		
Cost of operations	13,187,617	11,401,926
Less: items not requiring an outlay of funds		
depreciation	80,101	73,462
provision for employee benefits	421,108	318,335
	12,686,408	11,010,129
Employee benefits paid	183,234	335,309
Purchase of fixed assets	67,060	60,060
	12,936,702	11,405,498
Increase in working capital deficiency	39,050	15,862
Working capital deficiency at beginning of the year	539,382	523,520
Working capital deficiency at end of the year	578,432	539,382

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority, objectives and operations

The Company was incorporated under the Canada Corporations Act in 1951 and is continued under the Canada Business Corporations Act, pursuant to the authority of the Defence Production Act, to contract for major military construction and maintenance projects required by the Department of National Defence. The Company is an agency Crown corporation named in Schedule C to the Financial Administration Act. The Company is not subject to income taxes.

The Company's principal functions in the field of construction management are to obtain tenders, make recommendations regarding proposed awards and to award and administer contracts. As an integral part of its responsibility for contract administration, the Company inspects the work to ensure completion in accordance with the contract and certifies contractors' progress claims for payment from funds of the Department of National Defence. It also engages architectural and engineering firms to prepare plans and specifications in accordance with the requirements of the Department of National Defence. It may provide technical and administrative assistance on construction matters to other government departments when required.

2. Significant accounting policies

Expenses

The accounts of the Company reflect only the administrative expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.

Depreciation

Depreciation is provided by the straight-line method over five years.

Employee Benefits

Employee benefits are expensed when earned by employees.

Pensions

During the year, the Company made payments of $530,674 ($480,723—1983) in respect of current contributions to the Public Service Superannuation Account of the Government of Canada. The Account is actuarially valued every five years. The Company's contributions and recorded liabilities are limited to the matching of the current and certain arrears contributions of employees. The Company is not required to make contributions with respect to actuarial deficiencies of the Account.

Parliamentary appropriations

The cost of operations is funded by parliamentary appropriations through the Department of National Defence Vote 15 to the extent of net annual cash requirements.

3. Contractors' security deposits

	1984	1983
	$	$
Bid deposits	41,550	64,892
Deposits on plans and specifications	76,400	97,225
	117,950	162,117

DEFENCE CONSTRUCTION (1951) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

4. Provision for employee benefits

	1984	1983
	$	$
Termination benefits	2,588,800	2,367,298
Life insurance	97,303	91,880
Furlough benefits	158,059	147,110
	2,844,162	2,606,288

5. Deficit

The deficit of the Company is comprised primarily of the liabilities for employee benefits which will require funding from parliamentary appropriations in future years as they are paid.

6. Recoveries of expenses

The Company provides certain technical and administrative assistance to the Department of National Defence and other government departments and agencies on a cost-recovery basis. As at March 31, 1984 accounts receivable for recoveries were $66,364 (1983—$20,435).

7. Supplementary information

The Company's contracting activity on behalf of government departments and agencies is summarized below:

	1984	1983
	(in thousands of dollars)	
Contracts in progress at beginning of the year	287,352	290,192
Contracts awarded	175,118	139,764
	462,470	429,956
Contracts completed	135,448	142,604
Contracts in progress at end of the year	327,022	287,352
Payments on contracts in progress at end of the year	244,055	224,476
Work outstanding on contracts in progress at end of the year	82,967	62,876

EXPORT DEVELOPMENT CORPORATION

AUDITOR'S REPORT

THE HONOURABLE ALLAN J. MACEACHEN, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of Export Development Corporation as at December 31, 1983 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 24, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983
(in thousands of dollars)

ASSETS	1983	1982
Loans receivable (Note 3)		
Principal	5,141,041	4,701,433
Less: participation by other lenders	90,304	142,927
	5,050,737	4,558,506
Accrued interest and fees	188,496	132,024
	5,239,233	4,690,530
Less: allowance for losses on loans	62,342	53,032
	5,176,891	4,637,498
Investments		
Cash and short-term deposits	814,360	578,253
Canada bonds at amortized cost (market value: 1983—$ 9,381 1982—$25,739)	10,053	26,197
Accrued interest	7,782	10,610
	832,195	615,060
Other assets		
Unamortized debt discount and issue expenses	24,246	21,569
Other	29,691	7,870
	53,937	29,439
	6,063,023	5,281,997

LIABILITIES	1983	1982
Loans payable		
Short-term	1,238,748	958,873
Long-term (Note 4)	3,648,599	3,333,297
Accrued interest	174,139	156,856
	5,061,486	4,449,026
Other liabilities and deferred credits		
Accounts payable	82,503	59,390
Deferred revenues	120,479	97,398
Allowance for claims on insurance and guarantees	20,356	16,025
Other	9,136	9,071
	232,474	181,884
SHAREHOLDER'S EQUITY		
Capital (Note 5)	581,000	465,000
Retained earnings	188,063	186,087
	769,063	651,087
	6,063,023	5,281,997

Commitments and contingent liabilities (Note 6)

Approved by the Board of Directors:

SYLVAIN CLOUTIER
Chairman of the Board and President

B. A. CULHAM
Senior Vice-President, Finance

EXPORT DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Loans and guarantees		
Interest earned	462,150	404,300
Fees earned	15,264	15,885
Investment interest earned	70,032	60,437
	547,446	480,622
Interest expense		
Long-term	423,932	342,638
Other	93,422	115,600
Provision for losses on loans	9,671	6,332
	527,025	464,570
	20,421	16,052
Insurance and guarantees		
Premiums and fees earned	17,897	14,676
Investment interest earned	2,726	2,830
	20,623	17,506
Provision for claims	8,823	6,971
	11,800	10,535
Income from operations	32,221	26,587
Administrative expenses	30,245	25,520
Net income	1,976	1,067
Retained earnings		
Beginning of year	186,087	185,020
End of year	188,063	186,087

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Funds provided		
Increase in deferred revenues	53,609	63,263
Loans receivable repaid	486,257	397,187
Participation by other lenders	49	5,107
Canada bonds sold and matured	16,444	
Long-term loans payable	735,902	787,844
Capital stock issued	116,000	115,000
Total funds provided	1,408,261	1,368,401
Funds employed		
Net income	(1,976)	(1,067)
Items not affecting funds		
Provisions for claims and losses on loans	(18,494)	(13,303)
Decrease in deferred revenues	30,528	24,559
Increase in accrued interest receivable	52,549	27,536
Increase in accrued interest payable	(15,842)	(14,945)
Other	(8,023)	(34,930)
To operations	38,742	(12,150)
Increase in loans receivable	890,897	1,159,176
Participation by other lenders repaid	53,900	70,422
Canada loans repaid	71,985	82,266
Long-term loans payable repaid	372,874	229,660
Claims paid, net of recoveries	23,631	6,940
Total funds employed	1,452,029	1,536,314
Decrease in funds	43,768	167,913
Represented by		
Increase in short-term loans payable	279,875	250,868
Less: increase in cash and short-term deposits	236,107	82,955
	43,768	167,913

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1983

1. Export Development Corporation

Export Development Corporation is a Crown corporation wholly owned by Canada and is an Agent of Her Majesty in right of Canada. The Corporation was established on October 1, 1969, by the Export Development Act (The Act), a statute of the Parliament of Canada, as the successor to the Export Credits Insurance Corporation which commenced operations in 1944.

The Corporation was established for the purposes of facilitating and developing trade between Canada and other countries by means of broad powers, including the power to borrow, to lend and to guarantee loans, to enter into export and foreign investment insurance contracts and to issue guarantees in respect of export transactions.

The Corporation is not subject to the requirements of the Income Tax Act with respect to its earnings.

Loan, insurance and guarantee contracts are normally entered into under the authority of the Board of Directors. Contracts which, in the opinion of the Board of Directors, involve risks for a term or an amount in excess of that which the Corporation would normally undertake, may be entered into under the authority of the Governor in Council where the Minister considers them to be in the national interest. As described in Note 11, the Board of Directors is not accountable for such contracts, its obligation in relation thereto being limited to ensuring that they are administered in a sound manner. Funds required for such contracts are paid to the Corporation by Canada, and funds recovered are remitted to Canada, net of amounts withheld to cover related administrative expenses. Accounts administered for Canada are not reflected in the Corporation's financial statements.

On October 19, 1983, an Act to amend the Export Development Act received Royal Assent. The major amendments increased the statutory limits of the Corporation with respect to authorized capital, maximum borrowing limits, contingent liabilities and outstanding loans and undisbursed commitments. Details of the amendments affecting these financial statements are shown in the appropriate notes.

2. Summary of significant accounting policies

These financial statements are prepared in accordance with accounting principles generally accepted in Canada, consistently applied, and conform in all material respects with International Accounting Standards. A summary of significant accounting policies follows:

Loan interest earned

Interest is accrued on principal receivable until such time as the Corporation accelerates all payments falling due under a loan agreement or when, in the opinion of management, there is significant doubt as to its collectibility or the loan becomes non-current. Non-current is defined as any rescheduled loan where a significant payment has not been received for one year.

Finance and service charges, which are paid by exporters, are taken into interest earned over the disbursement and repayment periods of a loan.

Loan fees earned

Administration fees are taken into income as earned over the disbursement and repayment periods of a loan, and standby fees are taken into income over the disbursement period.

Exposure fees, which are paid by exporters, are taken into income over the disbursement and repayment periods of a loan.

Investment interest earned

Investment interest earned is prorated between loans and guarantees and insurance and guarantees on the basis of average funds invested.

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Continued*

Interest expense

Interest expense includes the amortization of debt discount and issue expenses, which is charged over the life of the debt on a straight-line basis.

Allowance for losses on loans receivable

The allowance for losses on loans is based on a review of collectibility of all outstanding loans to sovereign and commercial borrowers. In respect of this review, the Corporation recognizes that the future economic and political conditions in some of the countries where the Corporation has made loans are subject to varying degrees of uncertainties and pressures. Accordingly, delays in the repayment of principal and interest may well occur from time to time.

In the case of loans made to or guaranteed by sovereign borrowers, that is the governments of countries or their agencies, payment delays are not necessarily indicative of a future loss requiring an allowance. Sovereign entities and their international financial obligations do not have commercial mortality, and the international system does not allow the unilateral denial of a sovereign obligation. Furthermore, the international system provides several mechanisms and institutions through which countries facing repayment difficulties can effect remedial measures in agreement with their creditors. Therefore, except in the rare instance of a write-off of asset value agreed to by creditors, the ultimate collectibility of a sovereign obligation, and thus its asset value, is not, in the opinion of management, subject to question although delays may have to be accepted.

It is the policy of the Corporation to set aside from income, in addition to any specific provisions made as a result of the review of the outstanding loans, an amount sufficient to maintain an accumulated non-specific allowance proportionate to the total loan principal and interest receivable for which no specific provision has been made.

Insurance premiums

For global export insurance policies, premiums are taken into income at the commencement of coverage. Premiums on other export insurance policies are taken into income using methods which generally reflect the exposures over the terms of the policies. Foreign investment insurance premiums are taken into income evenly over the terms of coverage, except that the premium in the first year is taken into income in its entirety when received.

Allowance for claims on insurance and guarantees

The Corporation provides for claims based on claims experience augmented, if necessary, by a specific provision based on a review of contingent liabilities. Claims payments are recorded at estimated recoverable values and included with other assets. Subsequent net gains or losses on recovery are credited or charged to the allowance.

Translation of foreign currency

The Corporation hedges its assets and liabilities denominated in foreign currencies on a total portfolio basis. Any net exposure to future changes in foreign exchange rates is due to short term timing differences in cash flows. It is the Corporation's policy to manage assets and liabilities denominated in foreign currencies in such a way as to minimize this net exposure. Accordingly, assets and liabilities denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing at year end. Income and expenses are translated at average monthly exchange rates in effect during the year. Gains and losses resulting from the translation of foreign currency balances and transactions are reported with investment interest earned.

3. Loans receivable

Loans receivable from both sovereign and commercial borrowers, net of participation by other lenders, are at interest rates established in competition with similar export credit agencies in other countries and are generally below commercial rates. These loans mature as follows:

	December 31	
	1983	1982
	(in thousands of dollars)	
Overdue	79,939	40,995
1983		483,200
1984	571,419	542,543
1985	606,429	546,514
1986	597,504	520,538
1987	574,161	486,941
1988	580,920	474,963
1989 to 1993	1,738,283	1,289,636
1994 and thereafter	302,082	173,176
Total	5,050,737	4,558,506
Commercial loans included above	1,467,571	1,252,788
Overdue interest	61,011	25,794

The application of the Corporation's accounting policy for loan interest earned, as described in Note 2, has resulted in the non-recognition of $2,619 thousand (1982—$1,742 thousand) in loan interest earned for the year ended December 31, 1983.

In order to facilitate the collectibility of some loans or portions of loans, the Corporation has rescheduled principal and interest payments due in the current year in the following amounts:

	December 31	
	1983	1982
	(in thousands of dollars)	
During the year		
Sovereign—Principal	39,487	19,190
—Interest	18,331	8,834
	57,818	28,024
Balance of rescheduled loans outstanding		
Sovereign	205,515	160,820
Commercial	9,805	15,620
	215,320	176,440
Amounts overdue	5,764	3,509

4. Long-term loans payable

Long-term loans payable are as follows:

	December 31	
	1983	1982
	(in thousands of dollars)	
Canada loans		
Interest rates from 5.50% to 9.25% (1982 — 5.50% to 9.50%)	376,353	448,105
Commercial loans		
Interest rates from 5.38% to 16.88% (1982 — 6.00% to 16.88%)	3,272,246	2,885,192
	3,648,599	3,333,297

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Continued*

These loans mature as follows:

	December 31	
	1983	1982
	(in thousands of dollars)	
1983		397,990
1984	733,687	771,574
1985	470,901	467,275
1986	427,828	424,834
1987	822,711	813,679
1988	1,047,971	419,840
1989 to 1993	145,501	38,105
Total	3,648,599	3,333,297

5. Capital

Under The Act, as amended, authorized capital has been increased to $1.5 billion (1982—$1 billion) divided into 15 million shares (1982—10 million shares) with a par value of $100 each. Also, the contributed capital of $25 million has been designated share capital and, accordingly, new shares have been issued. The number of shares issued and fully paid is as follows:

	December 31	
	1983	1982
	(in thousands of dollars)	
Beginning of year	4,400	3,250
Issued	1,410	1,150
End of year	5,810	4,400

6. Statutory limits, commitments and contingent liabilities

The Act, as amended, allows the Corporation to have outstanding loans and commitments to foreign borrowers up to a maximum of $15 billion (1982—$10 billion). The position against this limit is as follows:

	December 31	
	1983	1982
	(in thousands of dollars)	
Loans receivable, net of participation	5,050,737	4,558,506
Undisbursed commitments on signed loan agreements, net of participation without recourse, most of which were signed between December, 1975 and December, 1983 at face rates from 7.80% to 14.10% (1982—between December, 1975 and December, 1982 at face rates from 8.38% to 14.10%)	3,067,185	3,307,957
Participation by other lenders with recourse in loans receivable	5,424	20,853
Less: amounts not subject to statutory limit	86,990	133,596
	8,036,356	7,753,720
Contingent liabilities included above	5,424	20,853

It is anticipated that undisbursed commitments under signed loan agreements will be disbursed as delivery of goods and services or progress on projects is achieved, the average period of disbursement being typically three years. The Corporation expects to fund these commitments near the time of disbursement by issuing a combination of debt instruments in world capital markets at commercial rates of interest and capital stock, while generally attempting to match debt maturities and currencies with those of its average export loans. Owing to fluctuations in interest rates and other factors beyond its control, the Corporation is not always able to fund its undisbursed loan commitments at interest rates which would result in a profit.

The Act, as amended, also specifies that the Corporation can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of $15 billion (1982—$10 billion). The position against this limit is as follows:

	December 31	
	1983	1982
	(in thousands of dollars)	
Insurance and related guarantees	2,262,129	1,747,972
Loan guarantees —Disbursed	180,827	180,063
—Undisbursed	5,676	
	2,448,632	1,928,035
Contingent liabilities included above	1,865,717	1,474,963

The Act, as amended, has also redefined the borrowing limit of the Corporation as an amount equal to ten times the aggregate of the paid-in capital of the Corporation from time to time and its retained earnings, if any, determined in accordance with the most recent audited financial statments. As at December 31, 1983, this formula produced a limit of $7,671 million, based upon capital at December 31, 1983 and retained earnings at December 31, 1982, against which borrowings amounted to $4,887 million.

7. Short-term deposits and loans payable

With respect to short-term deposits and loans payable, activity was as follows:

		December 31	
		1983	1982
		(in thousands of dollars)	
Short-term deposits	daily average	708,900	453,500
	high	1,077,300	781,500
	low	356,100	136,400
Short-term loans payable	daily average	1,004,800	866,300
	high	1,449,100	1,231,600
	low	636,000	510,500

The Corporation also had lines of credit and overdraft facilities aggregating $1,400 million at December 31, 1983 (1982 — $860 million).

8. Foreign currency balances

The Corporation has substantial assets and liabilities in US dollars. The Canadian dollar equivalent is as follows:

	December 31	
	1983	1982
	(in thousands of dollars)	
Assets	3,993,852	3,127,909
Liabilities	4,077,494	3,204,500
Net liabilities	83,642	76,591
Less: forward exchange contracts	48,770	32,843
Net exposure	34,872	43,748
Rate of exchange US $1.00	1.2444	1.2288

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Continued*

9. Related party transactions

Related party transactions with Canada are summarized as follows:

	Year ended December 31	
	1983	1982
	(in thousands of dollars)	
Income and expense items		
Interest expense	33,187	38,027
Less: administrative expenses recovered	2,834	2,757
interest earned	2,269	2,865
	28,084	32,405
Amounts due to (due from) Canada		
Canada bonds, bearing interest at rates from 9.50% to 9.75% (1982—8.00% to 9.75%) maturing 1984 through 1994	(10,053)	(26,197)
Accrued interest receivable	(226)	(484)
Accounts administered for Canada (Note 11)	28,395	12,705
Long-term loans payable	376,353	448,105
Accrued interest payable	10,958	12,765
Unused parliamentary appropriation	39,000	31,000
Other liabilities	9,136	14,071
	453,563	491,965

The Government of Canada, pursuant to annual Parliamentary appropriations, has provided the Corporation with funds to cover operating losses, if any. To date, no such funds have been required and the 1983 appropriation will be returned to the Consolidated Revenue Fund.

The Corporation also enters into transactions with other Crown Corporations in the normal course of business.

10. Segmented information

Loans and insurance are the Corporation's significant industrial segments.

Loans and guarantees and insurance and guarantees on the Statement of Income and Retained Earnings reflect income from operations of the two segments before deduction of administrative expenses.

The geographic distribution of outstanding loans, net of participation by other lenders, is as follows:

	December 31	
	1983	1982
	(in thousands of dollars)	
Africa and Middle East	1,309,482	1,152,270
Asia and Pacific	725,960	642,813
Europe	1,246,583	1,246,848
Mexico and Central America	370,954	319,879
U.S.A. and Caribbean	628,678	609,092
South America	769,080	587,604
	5,050,737	4,558,506

The assets of the Corporation are predominantly identifiable with the loans and guarantees program.

Loan interest and fees earned outside Canada for the year ended December 31, 1983 was $461 million (1982—$407 million).

Insurance premiums and fees are earned in Canada.

11. Accounts administered for Canada

(a) Pursuant to The Act as amended, and as described in Note 1, the Corporation administers for Canada certain loans and insurance programs entered into under the authority of the Governor in Council for which the Board of Directors is not accountable other than as fiduciary agent for the administration of the contracts.

The summarized financial information set out below has been provided for purposes of accountability to Parliament and is consolidated annually, as at March 31, with the financial statements of the Government of Canada which are reported upon separately by the Auditor General of Canada. This financial information has been prepared in accordance with the accounting policies set out in Note 2, except that no allowance has been made for losses on loans receivable and, consistent with the stated accounting policies of the Government of Canada, no allowance has been made for claims on insurance and guarantees.

Loans receivable, which are recorded at amounts disbursed net of repayments, include some loans where the interest rates were significantly below commercial rates at the time the contract was entered into.

	December 31	
	1983	1982
	(in thousands of dollars)	
ASSETS		
Loans receivable (Note 11 (b))		
Principal	865,002	742,618
Less: participation by other lenders	30,185	31,452
	834,817	711,166
Accrued interest and fees	46,337	39,475
Other receivables	1,695	5,001
Due from the Corporation (Note 9)	28,395	12,705
	911,244	768,347
LIABILITIES		
Deferred revenues	10,915	15,342
NET ASSETS	900,329	753,005

These net assets were funded by Canada as follows:

	Year ended December 31	
	1983	1982
	(in thousands of dollars)	
Funds provided by Canada less repayments of principal and interest, net of participation	51,938	(24,153)
Loans interest, fees, insurance and guarantee premiums earned	81,130	71,651
Claims paid, net of recoveries	(3,456)	(140)
Administrative expenses	(2,834)	(2,757)
Increase in payables to Canada	20,546	22,566
	147,324	67,167
Net Assets Funded by Canada		
Beginning of year	753,005	685,838
End of year	900,329	753,005

EXPORT DEVELOPMENT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Concluded*

(b) Canada account loans receivable

Loans receivable from both sovereign and commercial borrowers, net of participation by other lenders, mature as follows:

	December 31	
	1983	1982
	(in thousands of dollars)	
Overdue	49,835	24,166
1983		51,912
1984	62,215	66,075
1985	68,359	64,272
1986	71,229	67,401
1987	70,103	69,593
1988	61,829	60,351
1989 to 1993	253,642	117,340
1994 and thereafter	197,605	190,056
Total	834,817	711,166
Commercial loans included above	78,743	84,810
Overdue interest	32,601	25,026

In order to facilitate the collectibility of some loans or portions of loans, agreements have been concluded with the approval of the Governor in Council to reschedule principal and interest payments due in the current year in the following amounts:

	December 31	
	1983	1982
	(in thousands of dollars)	
During the year		
Sovereign —Principal	5,481	14,817
—Interest	2,673	12,648
	8,154	27,465
Balance of rescheduled loans outstanding		
Sovereign	43,713	37,386
Amounts overdue	2,673	407

(c) Canada account statutory limits, commitments and contingent liabilities

The Act, as amended, allows the Accounts administered for Canada to have outstanding loans and commitments to foreign borrowers up to a maximum of $6 billion (1982—$2.5 billion). The position against this limit is as follows:

	December 31	
	1983	1982
	(in thousands of dollars)	
Loans receivable, net of participation	834,817	711,166
Undisbursed commitments on signed loan agreements, net of participation without recourse	529,000	696,190
Participation by other lenders with recourse in loans receivable	30,185	31,452
Less: amounts not subject to statutory limit	3,109	4,145
	1,390,893	1,434,663
Contingent liabilities included above	30,185	31,452

The Act, as amended, also specifies that the Accounts administered for Canada can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of $7 billion (1982—$3.5 billion). The position against this limit is as follows:

	December 31	
	1983	1982
	(in thousands of dollars)	
Insurance and related guarantees	417,418	449,250
Loan guarantees—Disbursed	6,831	11,013
	424,249	460,263
Contingent liabilities included above	360,461	403,588

FARM CREDIT CORPORATION

AUDITOR'S REPORT

THE HONOURABLE EUGENE FRANCIS WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of Farm Credit Corporation as at March 31, 1984 and the statements of operations and deficit, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 11, 1984

BALANCE SHEET AS AT MARCH 31, 1984

(in thousands of dollars)

ASSETS	1984	1983
Cash	40,828	29,232
Accounts receivable	396	229
Loans receivable (Note 3)	4,917,100	4,291,462
Less: allowance for doubtful accounts	86,650	34,670
	4,830,450	4,256,792
Real estate	14,301	7,632
Fixed assets	1,580	1,442
Unamortized debt issue expenses	13,667	1,480
Deferred income taxes		3,319
	4,901,222	4,300,126

LIABILITIES	1984	1983
Accounts payable and accrued liabilities	5,981	4,215
Short-term notes		5,000
Provision for employee termination benefits	2,495	2,308
Loans payable (Note 4)	4,761,863	4,124,906
	4,770,339	4,136,429
EQUITY OF CANADA		
Contributed capital (Note 5)	189,933	166,033
Deficit	(59,050)	(2,336)
	130,883	163,697
	4,901,222	4,300,126

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

EILIV H. ANDERSON
Chairman

PAUL BABEY
Vice-Chairman

W. G. MANN
Comptroller

FARM CREDIT CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

	1984	1983
Interest income		
Loans receivable	481,336	394,214
Investments	5,924	3,205
	487,260	397,419
Interest expenses		
Loans payable	441,508	362,977
Short-term notes	4,312	406
	445,820	363,383
Net interest income	41,440	34,036
Fees and other income	2,516	1,496
	43,956	35,532
Non-interest expenses		
Salaries and employee benefits	23,718	21,363
Office accommodation	2,273	2,051
Travel	2,509	2,135
Other	3,143	2,684
	31,643	28,233
Provision for doubtful accounts	65,708	31,758
	97,351	59,991
Loss before income taxes and extraordinary item	(53,395)	(24,459)
Deferred income taxes		11,251
Loss before extraordinary item	(53,395)	(13,208)
Write-off of deferred income taxes (Note 6)	(3,319)	
Net loss for the year	(56,714)	(13,208)
Retained earnings (deficit), beginning of year	(2,336)	10,872
Deficit, end of year	(59,050)	(2,336)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

(in thousands of dollars)

	1984	1983
Funds provided		
Loans from Canada	618,300	535,300
Less: loans repaid	263,966	164,037
	354,334	371,263
Loans from the capital markets	255,599	50,000
Net increase (decrease) in short-term notes	(5,000)	5,000
Loans receivable repaid	230,024	133,114
Capital contributed by Canada	23,900	23,185
	858,857	582,562
Funds applied		
Operations		
Loss before extraordinary item	53,395	13,208
Items not involving cash	(13,348)	16,693
	40,047	29,901
Loans to farmers	806,991	555,092
Less: loans refinanced	20,959	22,321
	786,032	532,771
Net changes in other assets and liabilities	21,182	3,035
	847,261	565,707
Increase in cash	11,596	16,855
Cash, beginning of year	29,232	12,377
Cash, end of year	40,828	29,232

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. The Corporation

The Farm Credit Corporation was established in 1959 by the Farm Credit Act as the successor to the Canadian Farm Loan Board. The Corporation's prime objective is to assist Canadian farmers to establish and develop viable farm enterprises through the use of long-term credit as provided for by the Farm Credit Act.

The Corporation also administers the lending program authorized under the Farm Syndicates Credit Act which was originally introduced as the Farm Machinery Syndicates Credit Act in 1964. It provides for loans to groups or syndicates of farmers organized to share in the purchase and use of farm machinery, buildings and installed equipment.

Under the provisions of the Farm Credit Act, the Corporation is also required to administer certain programs assigned to it by the Government. The Corporation currently extends credit under the Special Farm Financial Assistance Program, a temporary program expiring in June 1984, introduced to assist farmers in financial difficulty.

2. Significant accounting policies

Allowance for doubtful accounts

The allowance for doubtful accounts relates to loans receivable and represents an estimate of future probable losses on the accounts outstanding at the end of the year. Actual losses on loans and write-downs of acquired real estate to the net realizable value are charged to the allowance while recoveries of loan losses are credited to the allowance. The adjustment of the allowance to the appropriate level is charged to operations as a provision for doubtful accounts.

Revenue recognition

Interest income is recorded on an accrual basis.

Loan application fees are recorded when received. Appraisal fees withheld from loan funds are recorded at the time the loans are disbursed. Partial discharge fees are recorded when the discharge occurs.

Service charges earned on loans to farm syndicates are recorded when loans are disbursed.

Penalties charged on loan prepayments are recorded at the time the prepayments are applied as a reduction of loan principal.

Real estate

Real estate is carried at the lower of cost and net realizable value. It represents farm property acquired in the process of administering the outstanding loans receivable and must be disposed of within five years of acquisition or such further period as the Governor in Council may prescribe.

Fixed assets

Fixed assets are recorded at cost less accumulated depreciation. Leasehold improvements are amortized using the straight-line method over the term of the lease and one renewal period. Computer hardware and software are depreciated using the straight-line method over their estimated useful lives. Other fixed assets are depreciated using the diminishing balance method at annual rates of 20% for furniture and equipment and 30% for automobiles.

Debt issue expenses

Discounts and expenses relating to the issuance of debt are amortized on a straight-line basis over the life of the debt and included in interest expense on loans payable.

Translation of foreign currencies

Loans payable in foreign currencies are hedged by currency conversion agreements and are translated into Canadian dollars at the rates provided therein. The difference between the ultimate

FARM CREDIT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Continued*

amounts payable at the contracted rates and the cash proceeds of the debt issues is considered to be a financing cost and is therefore amortized by a charge to interest expense over the lives of the obligations on a straight-line basis. The unamortized portion of these costs is included with unamortized debt issue expenses in the balance sheet. The related interest payable on these debt issues is also hedged by currency conversion agreements and is translated into Canadian dollars at such contract rates.

Pension plan

The Corporation's employees participate in the Public Service Superannuation Plan. Contributions to the Plan are made equally by both employees and the Corporation, and these contributions in respect of current service are expensed during the year in which the services are rendered.

Employee termination benefits

On termination of employment, employees of the Corporation are entitled to severance benefits provided for under their terms of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

Deferred income taxes

The Corporation records income taxes on the tax allocation basis which recognizes the income tax effect on transactions when they are recorded in accounting income, regardless of when such items are recognized for tax purposes. Deferred income taxes as of March 31, 1983 resulted primarily from the timing difference between the provision for doubtful accounts charged to operations and the amount claimed for tax purposes with respect to mortgage reserves deducted under Section 33 of the Income Tax Act.

3. Loans receivable

	Maturities not exceeding	Annual interest rate %	1984	1983
			(in thousands of dollars)	
Loans to farmers, secured by mortgages	30 years	5-16 ⅜	4,878,466	4,255,857
Loans to farm syndicates, secured by notes	15 years	6 ¼-17 ½	13,770	15,798
Loans receivable from real estate sales, secured by agreements for sale or mortgages	27 years	5-16 ⅜	18,652	13,126
Loans receivable under the Small Farm Development Program, secured by agreements for sale	20 years	7-10	6,212	6,681
			4,917,100	4,291,462

Maturities by fiscal year are as follows:

	1984	1983
	(in thousands of dollars)	
1984		345,292
1985	410,402	98,977
1986	118,421	105,001
1987	126,558	111,265
1988	135,036	117,910
1989	144,046	124,952
1990 through 2014	3,982,637	3,388,065
	4,917,100	4,291,462

At March 31, 1984 accrued interest of $255,565,000 (1983—$211,389,000) and arrears of $110,461,000 (1983—$79,639,000) are included in loans receivable and shown as maturing in the year ending March 31, 1985 (1983—March 31, 1984).

Prepayments of principal from farmers of $129,500,000 (1983—$54,037,000) were received during the year.

4. Loans payable

	Maturities not exceeding	Annual interest rate %	1984	1983
			(in thousands of dollars)	
Loans from Canada, secured by notes				
Farm Credit Act	20 years	4-15 ⅜	4,288,685	3,931,505
Farm Syndicates Credit Act	5 years	7 ¾-16 ½	13,367	15,766
Small Farm Development Program	20 years	6-9	7,802	8,249
			4,309,854	3,955,520
Loans from the capital markets, secured by notes Farm Credit Act	10 years	10 ⅝-12 ¼	299,992	50,000
Amounts owing in respect of interest rate and currency conversion agreements	10 years	10 ⅝-12 ¼	5,608	
			4,615,454	4,005,520
Accrued interest			146,409	119,386
			4,761,863	4,124,906

Maturities by fiscal year are as follows:

	1984	1983
	(in thousands of dollars)	
1984		286,633
1985	348,463	181,758
1986	201,136	193,767
1987	191,157	183,072
1988	188,293	179,425
1989	204,051	194,639
1990 through 2004	3,628,763	2,905,612
	4,761,863	4,124,906

Accrued interest at March 31, 1984 of $146,409,000 (1983—$119,386,000) is shown as maturing in the year ending March 31, 1985.

By Order in Council, the Minister of Finance is authorized to provide a net increase in loans from Canada of $465,800,000 for the year ending March 31, 1985. The Corporation has also received approval to borrow an amount not exceeding $275,000,000 from capital markets during the fiscal year ending March 31, 1985.

FARM CREDIT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

5. Contributed capital

The contributed capital of the Corporation represents the amount received from Canada under Section 12 of the Farm Credit Act. The statutory limit on this amount is $225 million (1983—$225 million). During the year, capital of $23.9 million (1983—$23.2 million) was contributed by Canada. By Order in Council, the Minister of Finance is authorized to provide an increase in capital of $28.4 million for the year ending March 31, 1985.

6. Income taxes

At March 31, 1984, management has determined that it is no longer appropriate to record potential tax benefits relating to tax losses carried forward for accounting purposes. Consequently, the amount of $3,319,000 in potential future tax reductions, recorded as an asset at March 31, 1983 has been written off this year as an extraordinary item. The Corporation has a tax loss carry forward for accounting purposes of approximately $59,000,000 at March 31, 1984 which has not been recognized in the accounts and is available to reduce taxable income in future years. All of this amount can be carried forward indefinitely.

7. Limit on borrowing

The Farm Credit Act limits the aggregate amount outstanding of the principal borrowings by the Corporation pursuant to the Act to twenty-five times the capital of the Corporation. At March 31, 1984 the Corporation's outstanding borrowings under this Act were 24.20 times the capital (1983—24.06 times).

The Farm Syndicates Credit Act limits the loans from Canada pursuant to the Act to twenty-five million dollars. At March 31, 1984 the Corporation's loans from Canada under this Act were $13.4 million (1983—$15.8 million).

8. Commitments to farmers

Loans to farmers approved but not disbursed as at March 31, 1984 amounted to $61.0 million (1983—$128.5 million), most of which were approved at 13% (1983—13¼%). It is expected that the majority of these loans will be disbursed within the six-month period ending September 30, 1984 from funds to be borrowed by the Corporation.

9. Operating leases

The future minimum lease payments required under operating leases having initial non-cancellable lease terms in excess of one year are as follows:

	(in thousands of dollars)
Year ending March 31	
1985	1,672
1986	1,412
1987	1,238
1988	786
1989	510
1990 and subsequent	2,706
	8,324

These leases generally provide for the payment by the Corporation of real estate taxes and operating expenses in excess of those amounts established at the commencement of the lease term.

FEDERAL BUSINESS DEVELOPMENT BANK

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements were prepared by the management of the Federal Business Development Bank in accordance with the accounting principles generally accepted in Canada consistently applied. The financial data contained in other sections of this annual report is consistent with the content of the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains a system of internal accounting controls designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. The system of internal controls is augmented by audit and inspection staff which conducts periodic reviews of different aspects of the Bank's operations. In addition, the Vice-President Inspection and the Independent Auditor have full and free access to the Audit Committee of the Bank's Board of Directors which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

These financial statements have been examined by the Bank's independent auditor, Mr. Claude D. Henry, C.A. of Maheu Noiseux, Chartered Accountants, and his report is included therein.

GUY A. LAVIGUEUR
President

AUDITOR'S REPORT

THE HONOURABLE MINISTER OF REGIONAL
INDUSTRIAL EXPANSION
THE HONOURABLE MINISTER OF STATE,
SMALL BUSINESS AND TOURISM

I have examined the statement of assets and liabilities of the Federal Business Development Bank as at March 31, 1984 and the statements of operations, deficit and changes in cash position for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present a true and fair view of the financial position of the Bank as at March 31, 1984 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Bank, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Bank.

CLAUDE D. HENRY, C.A.
of Maheu Noiseux

Montreal, June 5, 1984

STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31

(in thousands of dollars)

ASSETS	1984	1983
Cash	418	533
Treasury bills	51,270	73,481
	51,688	74,014
Securities issued by Canada	40,690	51,117
Loans	1,626,727	1,854,921
Venture capital investments, less write-downs (Note 3)	22,760	21,310
	1,649,487	1,876,231
Interest due and accrued	35,776	38,215
	1,685,263	1,914,446
Less: accumulated provision for possible future losses (Note 4)	183,383	158,202
	1,501,880	1,756,244
Fixed assets, less accumulated depreciation	7,410	8,188
Unamortized debt issue expenses	5,509	9,237
Other assets	8,696	8,541
	1,615,873	1,907,341

LIABILITIES AND CAPITAL	1984	1983
Cheques outstanding	7,139	31,447
Short term notes	99,926	94,443
Accrued interest on short and long term notes	58,521	65,410
Other liabilities	9,561	7,325
	175,147	198,625
Notes held by Canada (Note 5)	420,000	592,000
Notes payable, other than to Canada (Note 6)	820,968	909,280
CAPITAL		
Capital paid in by Canada (Note 7)	449,600	393,000
Deficit	(249,842)	(185,564)
	199,758	207,436
	1,615,873	1,907,341

Contingent Liabilities (Note 8)

Approved by the Board:

GUY A. LAVIGUEUR
Director

R. G. ANNABLE
Director

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

FINANCIAL SERVICES

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1984	1983
Interest Income		
Loans	239,067	276,637
Venture capital investments	2,866	1,623
	241,933	278,260
Interest Expense		
Long-term notes	155,797	178,592
Short-term notes	8,847	14,785
	164,644	193,377
Net interest income	77,289	84,883
Provision for losses on loans, guarantees and for write-downs of venture capital investments	73,557	91,839
Net interest income (expense) after provision and write-downs	3,732	(6,956)
Non-Interest Expenses		
Salaries and other staff benefits	46,236	49,331
Premises and equipment expenses, including depreciation	10,493	10,027
Other expenses	13,397	16,303
	70,126	75,661
Charged to Management Services	2,116	1,596
Net non-interest expenses	68,010	74,065
Net loss for the year	64,278	81,021

MANAGEMENT SERVICES

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1984	1983
Salaries and other staff benefits	9,532	8,829
Premises and equipment expenses	2,312	1,873
Training and information service publications	937	1,206
CASE counselling fees	2,731	2,776
Other expenses	6,996	6,111
	22,508	20,795
Charged by Financial Services	2,116	1,596
Total expenditures	24,624	22,391
Less revenue from CASE counselling, training seminar registration, etc	3,342	2,920
Amount recovered from the Department of Regional Industrial Expansion Vote 65 (Vote 70 in 1983)	21,282	19,471
Total expenditures were incurred as follows		
Management Counselling	6,696	6,917
Management Training	4,900	5,831
Information Services	7,084	5,368
Administration	2,877	2,542
Capital expenditures	951	137
	22,508	20,795
Charged by Financial Services	2,116	1,596
	24,624	22,391

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1984	1983
Deficit, beginning of year	185,564	104,543
Net loss for the year	64,278	81,021
Deficit, end of year	249,842	185,564

STATEMENT OF CHANGES IN CASH POSITION
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1984	1983
Source of cash		
Loans from sources other than Canada		30,000
Net increase in short-term notes	5,483	33,995
Capital paid in by Canada (Note 7)	56,600	125,000
Repayments by borrowers and investees	423,463	334,054
Sale (purchase) of securities	10,427	(51,194)
Other	5,451	(579)
	501,424	471,276
Net loss for the year	(64,278)	(81,021)
Items not requiring an outlay of cash		
Provision for losses	73,557	91,839
Depreciation of fixed assets	1,721	1,728
Amortization of debt issue expenses	3,728	3,481
Net changes in accrued interest	(4,450)	(13,791)
Cash flow from operations	10,278	2 236
	511,702	473,512
Use of cash		
Disbursements to borrowers and investees	249,408	267,558
Repayment of maturing notes	260,312	171,000
Debt issue expenses		280
	509,720	438,838
Net increase in cash position	1,982	34,674
Increase (decrease) in cash and Treasury bills	(22,326)	51,503
Less decrease (increase) in cheques outstanding	24,308	(16,829)
	1,982	34,674

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1984

1. Objectives and operations of the Corporation

Federal Business Development Bank is a Crown corporation wholly-owned by the Government of Canada, which was established December 20, 1974 by the Federal Business Development Bank Act, as the successor to the Industrial Development Bank which commenced operations in 1944.

The objectives of the Bank, as stated in the Act, are to promote and assist in the establishment of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice; giving particular consideration to the needs of small business enterprises.

The Bank's lending and investment banking operations are carried out by Financial Services. Management Services includes counselling, training and information services. A separate statement of operations is shown for Management Services since it is funded directly by Parliamentary appropriation.

Federal Business Development Bank is for all purposes an agent of the Government of Canada, and as such all liabilities of the Corporation are direct obligations of the Government of Canada.

The Bank is exempt from income taxes.

2. Significant accounting policies

Loans and venture capital investments

Loans and venture capital investments are recorded at principal amounts.

Provision for losses on loans, guarantees and for write-downs of venture capital investments

A charge against income is made to adjust the accumulated provision for possible future losses to the level which provides for specifically identified probable losses on loans and guarantees, as well as for unidentified future losses and to reflect write-downs of venture capital investments. The general portion of the accumulated provision is based on historical experience and is intended to cover future losses on loans and venture capital investments which have not yet been specifically identified. Write-downs of venture capital investments are recorded whenever a significant negative change occurs, or appears likely to occur, in the investee's business development plan.

Revenue recognition

Interest on loans is recorded as income on an accrual basis except that interest is not accrued on loans where management believes that the interest will not be recovered. Dividends, interest and capital gains on venture capital investments are recorded as income when received.

Securities issued by Canada

Securities are carried at amortized value.

Fixed assets and depreciation

Fixed assets are recorded at cost.

Depreciation is charged against income using either the straight-line or diminishing balance methods in amounts sufficient to amortize the cost of fixed assets over their estimated useful lives.

With respect to the Management Services function of the Bank, all capital expenditures are recovered from the Department of Regional Industrial Expansion and hence are not capitalized.

Debt issue expenses

Discounts, premiums and expenses related to the issue of the long-term debt are amortized on a straight-line basis over the term of the obligations to which they pertain and charged to interest expense.

Translation of foreign currencies

Notes payable in foreign currencies are hedged by forward exchange contracts and are translated into Canadian dollars at the rates provided therein. The difference between the ultimate amount payable at the contracted rate and the cash proceeds of the issue is considered to be a financing cost and is therefore amortized by a charge to interest expense over the life of the obligation on a straight-line basis. The unamortized portion of these costs is included with unamortized debt issue expenses in the statement of assets and liabilities. The related interest payable on these note issues is also hedged by forward exchange contracts and is translated into Canadian dollars at such contract rates.

Interest rate futures

Interest rate futures transactions are undertaken with the intention of reducing the impact of interest rate fluctuations. Realized gains and losses on closed contracts are amortized on a straight-line basis over the periods to which they relate. Unamortized gains and losses are recorded in other assets in the statement of assets and liabilities.

3. Venture capital investments and write-downs

	1984	1983
	(in thousands of dollars)	
Shares	16,532	17,801
Shareholder advances	12,185	14,209
Participating debentures	4,670	4,605
Convertible debentures	1,180	1,198
	34,567	37,813
Less: amount of write-downs	11,807	16,503
	22,760	21,310
Write-downs, beginning of year	16,503	13,890
Amounts written off during the year	(5,732)	(7,978)
	10,771	5,912
Additional write-down required to provide for future losses on venture capital investments	1,036	10,591
Write-downs, end of year	11,807	16,503

4. Accumulated provision for possible future losses

	1984	1983
	(in thousands of dollars)	
Accumulated provision, beginning of year	158,202	143,110
Recovery of amounts previously written off	4,313	2,624
Amounts written off during the year	(51,653)	(68,780)
	110,862	76,954
Additional provision required to provide for possible future losses on loans and guarantees	72,521	81,248
Accumulated provision, end of year	183,383	158,202

FEDERAL BUSINESS DEVELOPMENT BANK—*Concluded*

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1984—*Concluded*

5. Notes held by Canada

Maturities by fiscal year were as follows

Rate %	1985	1986	1987	1988	Total
	(in thousands of dollars)				
8-8⅞	36,000	34,000			70,000
9-9⅛	78,000	43,000	43,000		164,000
10-10⅛	43,000	42,000	50,000	51,000	186,000
	157,000	119,000	93,000	51,000	420,000

6. Notes payable, other than to Canada

Maturities by fiscal year were as follows

Rate %	1985	1986	1987	1988	1989	1990-95	Total
	(in thousands of dollars)						
10.1-11¾	50,000	113,000	3,000	28,000	3,000	78,000	275,000
12¼-13⅜	65,000	90,755		59,600			215,355
14-15⅜	83,060		103,453	30,000	74,100		290,613
17¾			40,000				40,000
	198,060	203,755	146,453	117,600	77,100	78,000	820,968

The above includes notes payable of US $197,472,000.

During the course of the year the Bank placed deposits totalling $55,000,000 into irrevocable trust agreements solely for the extinguishment of specific notes payable amounting to $60,145,000 which are due in fiscal 1986. These trust deposits are regarded as being an effective prepayment of debt and only the net amount of $5,145,000 is considered as outstanding and included in the table above.

7. Capital paid in by Canada

	1984	1983
	(in thousands of dollars)	
Balance, beginning of year	393,000	268,000
Cash paid in	56,600	125,000
Balance, end of year	449,600	393,000

8. Contingent liabilities and commitments

The Bank is contingently liable as guarantor of loans aggregating $15,913,000 against which Management has made appropriate provision.

The undisbursed amount as at March 31, 1984 on loans and venture capital investments authorized aggregated $90,008,000 (1983—$93,906,000).

9. Pension fund

The Bank has a pension plan for its employees which is contributory and trusteed. Related costs, net of employees' contributions, are charged to earnings as paid. Based on an independent actuarial valuation as at December 31, 1983, the plan was fully funded at that date.

10. Statutory limitations on operations

In accordance with the Federal Business Development Bank Act, the Minister of Finance of Canada may, with the approval of the Governor in Council, authorize capital payments to the Bank provided that the aggregate of such payments does not exceed $475 million. The total of direct and contingent liabilities of the Bank is limited to a maximum of 12 times the amounts of its capital and deficit (or up to 15 times with the approval of the Governor in Council) and may never exceed $3.2 billion. The ratio of the direct and contingent liabilities of the Bank to its capital, as defined, was 7.4:1 as at March 31, 1984.

11. Investment Banking Division

Included within the statement of operations for Financial Services are the results of the Investment Banking Division which are segregated below. On April 1, 1983, with the introduction of the new mandate, the Investment Banking Division assumed the venture capital investment division portfolio. The regular loans associated with investment customers were then transferred to the Lending Division. Included within the capital of the Bank as at March 31, 1983 was an amount of $29 million provided by the Government of Canada to fund the venture capital investment portfolio at that date. A further $6.6 million was received for the same purpose during the fiscal year ended March 31, 1984. The results for the fiscal year ended March 31, 1983 shown below, have been reclassified for comparative purposes.

RESULTS OF INVESTMENT BANKING DIVISION FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1984	1983
Income from venture capital investments	2,866	1,623
Interest expense		4,161
Net interest income (expense)	2,866	(2,538)
Provision for losses and for write-downs of venture capital investments	1,079	10,530
Net interest income (expense) after provision and write-downs	1,787	(13,068)
Non-Interest Expenses		
Salaries and other staff benefits	1,797	1,529
Other expenses	975	620
Net loss for the year	985	15,217

12. Comparative financial data

Certain amounts pertaining to the fiscal year ended March 31, 1983 have been reclassified to comply with the presentation adopted for the fiscal year ended March 31, 1984.

FRESHWATER FISH MARKETING CORPORATION

AUDITOR'S REPORT

THE HONOURABLE PIERRE DE BANÉ
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1983 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at April 30, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
July 22, 1983

BALANCE SHEET AS AT APRIL 30, 1983

ASSETS	1983	1982
	$	$
Current		
Accounts receivable		
Trade	4,062,838	4,444,009
Costs recoverable (Note 3)	789,577	1,092,271
Other	939,246	928,493
Inventory		
Finished fish products	9,655,300	9,266,635
Packaging material and parts	1,321,593	1,421,668
Prepaid expenses	96,777	150,271
	16,865,331	17,303,347
Fixed (Note 4)	6,438,571	6,875,304
	23,303,902	24,178,651

LIABILITIES	1983	1982
	$	$
Current		
Bank indebtedness	728,402	1,291,023
Accounts payable	3,007,489	4,370,298
Accrued interest payable	414,215	354,027
Working capital loans from Canada (Note 5)	13,450,000	9,670,000
Current portion of fixed asset loans from Canada (Note 5)	601,793	530,546
Provision for final payments to fishermen		2,300,721
	18,201,899	18,516,615
Fixed asset loans from Canada (Note 5)	4,040,248	4,642,041
EQUITY		
Retained earnings	1,061,755	1,019,995
	23,303,902	24,178,651

Approved by the Board:

D. M. CAUVIN
Director

R. E. ENGLAND
Director

FRESHWATER FISH MARKETING CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED APRIL 30, 1983

	1983	1982
	$	$
Sales	39,200,624	42,031,629
Cost of sales	34,611,980	35,952,774
Gross margin	4,588,644	6,078,855
Selling and administrative expenses		
Interest (Note 6)	2,085,722	1,510,545
Salaries and employee benefits	1,021,701	1,111,673
Depreciation and amortization	683,609	653,930
Bad debts	195,588	109,494
Other	560,264	650,378
	4,546,884	4,036,020
Income before provision for final payments to fishermen	41,760	2,042,835
Provision for final payments to fishermen		1,776,649
Net income for the year	41,760	266,186
Retained earnings at beginning of the year	1,019,995	753,809
Retained earnings at end of the year	1,061,755	1,019,995

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED APRIL 30, 1983

	1983	1982
	$	$
Source of funds		
Operations		
Net income for the year	41,760	266,186
Depreciation and amortization not requiring an outlay of funds	683,609	653,930
	725,369	920,116
Increase in fixed asset loans from Canada		420,087
	725,369	1,340,203
Application of funds		
Additions to fixed assets	246,876	1,525,008
Decrease in fixed asset loans from Canada	601,793	
	848,669	1,525,008
Increase in working capital deficiency	123,300	184,805
Working capital deficiency at beginning of the year	1,213,268	1,028,463
Working capital deficiency at end of the year	1,336,568	1,213,268

NOTES TO FINANCIAL STATEMENTS APRIL 30, 1983

1. Objectives and operations

The Corporation was established by the Freshwater Fish Marketing Act in 1969, as a corporation without share capital, for the purpose of marketing and trading in fish, fish products and fish by-products in and out of Canada. The Corporation is a proprietary Crown corporation of Canada and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed $20 million.

The Corporation has the exclusive right to market the products of the commercial fishery in the provinces participating in the program in inter-provincial and export trade. Participation of the provinces of Manitoba, Saskatchewan, Alberta and Ontario and the Northwest Territories was established by agreement with the Government of Canada.

2. Significant accounting policies

Inventories

Finished fish products are valued at the lower of cost and net realizable value. Packaging material and parts are valued at the lower of cost and replacement cost.

Depreciation and amortization

Depreciation is based on the estimated useful lives of the assets using the following methods and annual rates:

Buildings	—Lake stations	Straight-line	10%
	—Plant	Straight-line	2 ½%
Equipment	—Plant	Declining balance	10-25%
	—Mobile	Declining balance	30%
Fresh fish delivery tubs		Straight-line	10%
Packer vessel		Straight-line	6 ⅔%

Leasehold improvements are amortized on a straight-line basis over the term of the lease. Lease terms vary in length up to 20 years.

Payments to fishermen

The Corporation purchases fish at initial prices established by the Board of Directors and the cost of such purchases is included in cost of sales. A guide used in the determination of the initial price is 80% of the projected total payments to fishermen (initial plus final), based upon forecasts prepared by the Corporation. Final payments, if any, to fishermen are determined by the Board after the end of the year, based on the results of operations for the year. The final payments are made in respect of products purchased during the year and therefore are charged to operations of the current year.

Foreign currency translation

Accounts receivable and payable in foreign currency are translated to Canadian dollars at the year-end exchange rate. Transactions in foreign currency during the year are translated at the rate in effect at the time of the transaction.

Contributions

Contributions received in respect of fixed assets are credited to the cost of the assets and those received in respect of job creation programs are credited to accounts payable and reduced as funds are expended.

FRESHWATER FISH MARKETING CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
APRIL 30, 1983—*Concluded*

3. Costs recoverable

The Corporation operates certain fish packing and processing plants which, due to their remoteness, incur excessive freight and other costs. These costs are expected to be recovered from various federal and provincial government departments upon whose support the existence of these operations depends. In the event that these costs cannot be collected from governments, the Corporation will recover these costs from the final payments to fishermen.

4. Fixed assets

	1983			1982
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Land	316,692		316,692	316,692
Buildings	4,944,979	1,435,050	3,509,929	3,666,309
Equipment	4,502,476	3,149,205	1,353,271	1,577,250
Fresh fish delivery tubs	1,344,334	455,121	889,213	954,398
Packer vessel	309,689	211,002	98,687	94,223
Leasehold improvements	424,091	314,654	109,437	160,480
Construction in progress	161,342		161,342	105,952
	12,003,603	5,565,032	6,438,571	6,875,304

Contributions received during the year, which have been credited to construction in progress, were as follows:

	$
Government of Canada—Department of Public Works for the solar heating projects at Transcona, Manitoba and Hay River, Northwest Territories	75,377
Province of Ontario—Department of Northern Affairs for the packing facility at Red Lake, Ontario	30,000
	105,377

5. Loans from Canada

These loans are secured by promissory notes and are made under Section 17 of the Act. At April 30, 1983 the outstanding amounts were as follows:

	Interest Rate	Amount
	%	$
Working capital loans	9	1,600,000
	9¼	9,950,000
	9⅜	1,900,000
		13,450,000
Fixed asset loans	4⅜	160,767
	7⅜	158,000
	8¼	801,044
	9⅛	623,000
	10⅛	300,000
	10⅜	1,191,122
	14	408,108
	15⅜	450,000
	15⅝	550,000
		4,642,041
Less: current portion		601,793
		4,040,248

Working capital loans are payable on demand. In general, fixed asset loans are repaid in amounts equal to the sum of the annual provision for depreciation and amortization on fixed assets and proceeds derived from fixed asset transactions.

6. Interest expense

	1983	1982
	$	$
Interest on Government of Canada loans		
Working capital	1,602,890	1,309,651
Fixed assets	516,765	400,827
	2,119,655	1,710,478
Interest income (net)	33,933	199,933
	2,085,722	1,510,545

7. Job creation programs

During the year, the Corporation entered into agreements with federal/provincial governments to replace and upgrade certain fish packing stations in the prairie provinces under job creation programs. Funding for these agreements will continue to April 30, 1984. The funds received during the year for projects which will directly benefit the Corporation, its agents and fishermen are as follows:

	$
Government of Canada	
Canada Employment and Immigration Commission	174,474
Department of Fisheries and Oceans	993,737
Province of Manitoba	
Special A.R.D.A.	50,680
Northern Job Creation Program	139,437
Province of Saskatchewan	
Department of Tourism and Renewable Resources	46,502
Province of Ontario	
Department of Natural Resources	3,089
	1,407,919

In addition to the foregoing, the Corporation received $474,536 from the Department of Fisheries and Oceans to offset ice harvest costs in the Province of Manitoba.

8. Income taxes

The Corporation is eligible to deduct for tax purposes a 3% inventory allowance and accordingly has no taxable income for the year. Furthermore, at April 30, 1983 the excess of undepreciated capital cost over net book value of fixed assets amounted to $4,078,035 (1982—$3,808,181) which can be used to reduce future years taxable income.

9. Remuneration to foreign agents

During the year, the Corporation paid an aggregate amount of $603,302 (1982—$639,532) to the following foreign sales agents: L.H. Frohman & Sons, Juhl Brokerage Incorporated, Bill Bush & Associates, R.M. Sloan Co., Mile Hi Country Sales Co., Associated Gourment Brokers, Sahakian & Salm, Three Crown Sales Inc., D/S Food Marketing, Inc., Ocean Fresh Seafoods, Inc., 4 J's Foodservices Sales, and Dreyer Marketing Inc.—U.S.; I. LeGrand H. Malo et Cie—France; Lejos Oy—Finland; A.B.P. Jorgensen—Sweden; and Rud Kanzow GmbH & Co.—Germany.

10. Adjustments to prior years

In prior years, the Corporation recorded its fresh fish delivery tubs as inventory and amortized them on a straight-line basis over 10 years. During the current year, the Corporation decided that it would be more appropriate for these tubs to be recorded as fixed assets and depreciated on the same basis as before. This change has no effect on net income but has increased working capital deficiency by $889,213 at April 30, 1983 ($954,398 at April 30, 1982 and $748,429 at May 1, 1981).

In addition, depreciation and amortization expense has been shown as part of selling and administrative expenses whereas in prior years it was included in cost of sales.

The comparative figures for 1982 have been restated to reflect these adjustments.

GREAT LAKES PILOTAGE AUTHORITY, LTD.

AUDITOR'S REPORT

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Great Lakes Pilotage Authority, Ltd. as at December 31, 1983 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
January 30, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983

ASSETS	1983	1982	LIABILITIES	1983	1982
	$	$		$	$
Current			Current		
Cash and short-term deposits	2,502,592	2,864,291	Accounts payable and accrued liabilities	2,681,782	2,364,293
Accounts receivable	1,400,230	971,659	Accrued employee termination benefits	3,161,414	2,934,398
	3,902,822	3,835,950		5,843,196	5,298,691
Fixed, at cost					
Buildings	63,642	63,642			
Furniture and equipment	60,047	59,329	SHAREHOLDER'S DEFICIENCY		
	123,689	122,971			
Less: accumulated depreciation	88,595	75,867	Capital stock		
	35,094	47,104	Authorized—Unlimited		
			Issued and fully paid—15 shares	1,500	1,500
			Contributed capital	82,074	82,074
			Deficit	(1,988,854)	(1,499,211)
				(1,905,280)	(1,415,637)
	3,937,916	3,883,054		3,937,916	3,883,054

Approved by the Board:

R. G. ARMSTRONG
Director

L. E. BELAND
Director

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Revenues		
Pilotage charges	9,722,132	9,930,135
Miscellaneous dispatching income	177,052	186,945
Interest and other income	135,319	228,798
	10,034,503	10,345,878
Expenses		
Pilots' salaries and benefits	7,869,507	7,634,891
Staff salaries and benefits	1,022,885	963,352
Transportation and travel	669,849	662,350
Pilot boats	418,187	433,072
Employee termination benefits	382,100	469,055
Communications	82,545	82,472
Professional and special services	44,206	14,778
Purchased despatching services	42,849	43,207
Rentals	30,418	30,451
Utilities, materials and supplies	21,191	31,872
Repairs and maintenance	15,352	13,459
Depreciation	12,835	13,068
	10,611,924	10,392,027
Loss before insurance premiums refunded	577,421	46,149
Insurance premiums refunded	87,778	87,733
Loss (net income) for the year	489,643	(41,584)

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Balance, beginning of the year	1,499,211	2,179,724
Loss (net income) for the year	489,643	(41,584)
Parliamentary appropriation		(638,929)
Balance, end of the year	1,988,854	1,499,211

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Funds provided		
Operations		
Net income for the year		41,584
Items not requiring an outlay of funds		
Employee termination benefits		381,560
Depreciation		13,068
		436,212
Parliamentary appropriation		638,929
		1,075,141
Funds applied		
Operations		
Loss for the year	489,643	
Items not requiring an outlay of funds		
Employee termination benefits	(227,016)	
Depreciation	(12,835)	
	249,792	
Additions to fixed assets	824	1,545
	250,616	1,545
Increase (decrease) in working capital	(250,616)	1,073,596
Working capital, beginning of the year	1,471,656	398,060
Working capital, end of the year	1,221,040	1,471,656

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

1. Nature of activities

The Great Lakes Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act, incorporated as a limited company on May 17, 1972, and is continued under the Canada Business Corporations Act. Great Lakes Pilotage Authority, Ltd. is a subsidiary of the St. Lawrence Seaway Authority.

The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act provides that the pilotage tariffs shall be fair, reasonable and sufficient, together with any revenue from other sources, to permit the Authority to operate on a self-sustaining financial basis.

The Authority is not subject to any income taxes.

2. Significant accounting policies

Parliamentary appropriations

When revenue from pilotage charges is not sufficient to permit the Authority to operate on a self-sustaining financial basis, operating losses and capital expenditures are recovered from parliamentary appropriations. For the purposes of these parliamentary appropriations, operating losses do not include depreciation or any increase in accrued employee termination benefits.

Parliamentary appropriations with respect to operating losses are reflected in the statement of deficit, while parliamentary appropriations to finance capital expenditures are accounted for as contributed capital. Appropriations are recorded in the accounts when approved by Parliament.

Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Furniture and equipment	5 to 10 years

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining years of service of the employees.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Pension plan

Under provisions of the Pilotage Act, pilots who choose to become employees of the Authority are entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. The estimated unfunded past service pension contribution with respect to these employees was approximately $480,400 as of December 31, 1983 (1982—$555,600) and will be funded over the remaining years of service of the pilots, or the terms of purchase, whichever is the lesser.

In 1983, the pension expense was $570,177 (1982—$573,559) including $72,983 (1982—$81,627) for past service contributions.

LAURENTIAN PILOTAGE AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Laurentian Pilotage Authority as at December 31, 1983 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 10, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983

ASSETS	1983	1982
	$	$
Current		
Cash and term deposits	2,452	934,357
Accounts receivable	3,928,628	3,421,094
	3,931,080	4,355,451
Fixed (Note 3)		
Land, buildings, pilot boats and other facilities	1,937,705	1,565,658
Less: accumulated depreciation	707,588	540,392
	1,230,117	1,025,266
	5,161,197	5,380,717

LIABILITIES	1983	1982
	$	$
Current		
Bank loan	100,000	
Accounts payable	4,205,845	3,764,132
	4,305,845	3,764,132
Provision for employee termination benefits	596,000	530,000
	4,901,845	4,294,132
EQUITY OF CANADA (Note 8)		
Contributed capital	278,128	278,128
Retained earnings (deficit)		
Appropriated as a reserve for the renewal and the acquisition of major fixed assets		808,457
Unappropriated	(18,776)	
	(18,776)	808,457
	259,352	1,086,585
	5,161,197	5,380,717

Approved by the Authority:

PAUL BAILLY
Chairman

YVON MATTE
Member

LAURENTIAN PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Revenues		
Pilotage charges	23,795,763	22,947,744
Interest and other revenues	155,147	176,685
	23,950,910	23,124,429
Expenses		
Pilots' fees, salaries and benefits	19,881,571	18,281,212
Operating costs of pilot boats	2,398,199	2,417,784
Staff salaries and benefits	1,541,077	1,622,036
Rentals	241,946	167,017
Professional services and members' allowances	239,516	228,872
Communications	228,754	152,092
Travel	80,418	82,604
Utilities, material and supplies	55,071	69,127
Maintenance	43,743	30,249
Bad debts	2,143	65,627
Other	110,176	116,167
	24,822,614	23,232,787
Net loss for the year	871,704	108,358

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Retained earnings appropriated as a reserve for the renewal and the acquisition of major fixed assets		
Balance at beginning of the year	808,457	774,114
Appropriation (released) for the year	(808,457)	34,343
Balance at end of the year		808,457
Unappropriated		
Retained earnings at beginning of the year		
Net loss for the year	(871,704)	(108,358)
Services provided without charge by government departments	44,471	142,701
Release of (appropriated as a) reserve for the renewal and the acquisition of major fixed assets	808,457	(34,343)
Deficit at end of the year	(18,776)	
Retained earnings (deficit) at end of the year	(18,776)	808,457

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Sources of funds		
Operations		
Net loss for the year		(108,358)
Items not requiring an outlay of funds		
Depreciation		144,979
Services provided without charge by government departments		142,701
Increase in the provision for employee termination benefits		64,000
		243,322
Application of funds		
Operations		
Net loss for the year	871,704	
Items not requiring an outlay of funds		
Depreciation	(167,196)	
Increase in the provision for employee termination benefits	(66,000)	
Services provided without charge by government departments	(44,471)	
	594,037	
Acquisition of fixed assets	372,047	3,852
	966,084	3,852
Increase (decrease) in working capital	(966,084)	239,470
Working capital at beginning of the year	591,319	351,849
Working capital (deficiency) at end of the year	(374,765)	591,319

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

1. Authority and activities

The Laurentian Pilotage Authority was established on February 1, 1972 under the Pilotage Act. Its objectives are to establish, operate, maintain and administer in the interests of safety an efficient pilotage service within certain designated Canadian waters in and around the Province of Quebec. The Act provides that pilotage tariffs shall be fair and reasonable and assure a revenue which, together with any revenue from other sources, is sufficient to permit the Authority to operate on a self-sustaining basis.

2. Significant accounting policies

Fixed assets

Fixed assets obtained from Canada when the Authority was established were recorded at the then assigned values. Purchases of fixed assets acquired subsequently by the Authority are recorded at cost.

Fixed assets are depreciated using the straight-line method, at rates based on the estimated useful lives of the assets.

Contributed capital

The values assigned to the fixed assets obtained from Canada when the Authority was established and the cost of fixed assets financed from parliamentary appropriations are recorded as contributed capital.

Services provided without charge

Estimated amounts for services provided without charge by government departments are included in expenses with an offset to retained earnings.

LAURENTIAN PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Concluded*

Pension plan

Employees of the Authority participate in the Superannuation Plan administered by the Government of Canada. The employees and the Authority contribute equally to the cost of the Plan. This contribution represents the total liability of the Authority. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

Employee termination benefits

On termination of employment, employees of the Authority are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Income tax

The Authority is not subject to any income taxes.

3. Fixed assets

Details of fixed assets are as follows:

	1983			1982
	Cost	Accumulated Depreciation	Net	Net
	$	$	$	$
Land	9,300		9,300	9,300
Buildings	23,622	19,986	3,636	5,314
Pilot boats	1,231,077	384,671	846,406	604,275
Furniture and fixtures	48,011	37,418	10,593	12,705
Communications equipment	187,003	93,630	93,373	80,951
Boarding facilities	191,864	73,037	118,827	132,984
Wharf improvements	169,033	25,355	143,678	152,130
Automobiles	43,039	38,735	4,304	17,216
Leasehold improvements	34,756	34,756		10,391
	1,937,705	707,588	1,230,117	1,025,266

Depreciation for the year is $167,196 ($144,979 in 1982).

The estimated useful lives for the principal categories of fixed assets for the purposes of calculating depreciation are as follows:

Buildings	20 years
Pilot boats	10, 15 and 20 years
Furniture and fixtures	10 years
Communications equipment	10 years
Boarding facilities	10 and 20 years
Wharf improvements	20 years
Automobiles	4 years
Leasehold improvements	duration of the leases

4. Pension plan

The estimated unrecorded liability for employees' past services is $122,300 as at December 31, 1983 ($169,500 as at December 31, 1982).

5. Contingent liability

During 1982, following a stoppage of pilotage services, a lawsuit for $235,000 was brought against the Authority. An estimate of any loss that may arise as a result of this litigation cannot be made and no provision has been recorded in the accounts.

6. Contingent gain

During 1983, one of the Authority's pilot boats responded to the rescue call of a ship in distress. The Authority has submitted a claim for a reward, the amount of which cannot be determined at this time. The Authority will account for any income that may derive from this claim, when it is received, as an extraordinary item.

7. Trust account

During the year, the Authority entered into agreements with representatives of the users of the pilotage service for the conveyance of pilots at Quebec City and Trois-Rivières whereby a surcharge is levied. Concurrently, the Authority has agreed to pay the pilot boat operators, in addition to other contractual amounts for its own account, supplementary amounts to ensure continuous services. These surcharges so levied, net of payments made to operators, are held by the Authority in a trust account.

At December 31, 1983, the amount available in the trust account is $73,991 and the maximum amount remaining to be paid is $70,260. Any excess will be returned to the users of the service.

8. Subsequent event

On February 2, 1984, Treasury Board approved a temporary allotment of $1,115,000 from its vote 5, Government Contingencies, prior to the release of supply for 1983-84 Supplementary Estimates "C", to cover the excess of expenditures over the revenue during the calendar year 1983. Any amount received therefrom by the Authority will be credited to the Equity of Canada.

LOTO CANADA INC.

AUDITOR'S REPORT

THE HONOURABLE JAKE EPP, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the balance sheet of Loto Canada Inc. as at March 31, 1984 and the statement of income and expense for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1984 and the results of its operations and the change in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation and the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers except for the payments made for the research and development of the sports pool scheme referred to in Note 2 to the financial statements. As at March 31, 1984, the cumulative total of such payments amounts to $2,139,163 of which $1,281,914 has been recovered. In my opinion, these payments were not authorized by the Corporation's Articles of Incorporation, which restrict the business that the Corporation may conduct and manage, and thus, they were contrary to the provisions of the Canada Business Corporations Act.

I wish to bring to the attention of Parliament that although Loto Canada Inc. terminated its lottery operations effective December 31, 1979, it has still not arranged the transfer of funds due to the Receiver General for Canada. Further, in addition to the amounts spent on the research and development of the sports pool scheme referred to above, it has spent a total of $883,540 on administration expenses for the fiscal years ended March 31, 1982, 1983 and 1984. While the scope of its operations have been reduced in the current year, I remain concerned about the continued costs of delay in winding up this Corporation.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 31, 1984

BALANCE SHEET
AS AT MARCH 31, 1984

ASSETS	1984	1983
	$	$
Cash and short-term deposits	14,853,676	13,970,062
Due from Canada (Note 2)	400,314	400,314
Due from the Canadian Sports Pool Corporation	65,279	
Accrued interest	57,646	12,449
Accounts receivable		
—Officer	6,500	6,500
—Other		1,408
Prepaid expenses		8,859
	15,383,415	14,399,592

LIABILITIES	1984	1983
	$	$
Accounts payable		
—Labour Canada	163,957	132,091
—Other	7,978	17,617
Due to Receiver General for Canada (Note 3)	15,211,479	14,249,883
	15,383,414	14,399,591
CAPITAL STOCK		
One common share authorized, issued and fully paid	1	1
	15,383,415	14,399,592

Approved by the Board of Directors:

A. LIZOTTE
Director

JOHN GOW
Director

LOTO CANADA INC.—*Continued*

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Interest income	1,353,707	1,805,905
Expense		
Professional fees	163,055	480,147
Salaries and employee benefits	161,910	178,915
Travel and hospitality	73,091	148,390
Building rental and maintenance	54,905	62,024
Office supplies and equipment rental	42,075	41,520
Telephone	20,983	54,637
Directors fees	9,750	5,500
Settlement of claims	210	10,066
Other	325	2,530
	526,304	983,729
Less: expenses allocated to Canada	181,449	580,195
Canadian Sports Pool Corporation	134,193	
	315,642	580,195
provision for unbilled expenses	181,449	176,625
	134,193	403,570
	392,111	580,159
Net income for the year (Note 3)	961,596	1,225,746

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Termination of lottery operations

Loto Canada Inc. was incorporated under the Canada Business Corporations Act in 1976 and is an agency Crown corporation named in Schedule C to the Financial Administration Act. The Corporation's objective was to conduct and manage a national lottery in accordance with the National Lottery Regulations as authorized by the Criminal Code.

In August 1979, federal and provincial government representatives signed a document whereby Loto Canada Inc. would withdraw from the sale of lottery tickets effective December 31, 1979 and the Government of Canada would cause the Corporation to be wound up after that date as quickly as legal, financial and administrative requirements permit. The Shareholder directed the Board of Directors to commence the orderly wind-up of the operations effective August 21, 1979. The lottery operations were terminated effective December 31, 1979 and the right to claim prizes expired on December 31, 1980. At its July 7, 1983 meeting, the Board of Directors passed a resolution to commence immediately the final wind-up procedures of the Corporation. At March 31, 1984, these procedures had not been finalized.

2. Due from Canada

Since January 1981, the Corporation has been financing research on gaming concepts including research and development of a sports pool scheme. In August 1981, Cabinet decided that this sports pool scheme would be operated by a new federal agency. In January 1982 the Board of Directors of Loto Canada Inc. reconfirmed that the Corporation would continue to seek full reimbursement for monies expended on research and development of the sports pool scheme. The research on gaming concepts financed by the Corporation formed the basis of documentation leading to the passage of the Athletic Contests and Events Pools Act by Parliament on June 29, 1983, and the establishment of the Canadian Sports Pool Corporation (CSPC) with effect from October 20, 1983. Subsequent to the latter date, the Corporation incurred certain expenses on behalf of and which are recoverable from CSPC.

Legal opinions have been obtained with respect to the statutory powers of the Corporation to finance the research and development of a sports pool scheme. While the legal opinions obtained differ, the Corporation takes the position that this financing was a business decision within the general powers of the Corporation and in support of the intention of the federal government.

The balance due from Canada is made up as follows:

	1984	1983
	$	$
Recoverable expenses for sports pool scheme	785,470	604,021
Less: provision for unbilled expenses	385,156	203,707
Balance at end of the year	400,314	400,314

The recovery of the amount of $385,156 in unbilled expenses is contingent on the approval of Treasury Board. Treasury Board had delayed reimbursement of the recoverable expenses of $400,314 as at December 1982 pending the outcome of an investigation by the Department of Justice and the Office of the Comptroller General. The investigation continues.

3. Due to Receiver General for Canada

	1984	1983
	$	$
Balance at beginning of the year		
As previously reported	14,381,974	13,108,376
Adjustment of prior years' expenses (Note 6)	132,091	84,239
As restated	14,249,883	13,024,137
Net income for the year	961,596	1,225,746
Balance at end of the year	15,211,479	14,249,883

4. Related party transactions

Professional fees paid for research and development of the sports pool scheme described in Note 2 included $28,000 to December 1984 ($297,000 in 1983) paid to a firm owned and operated by a member of management.

The two members of the Board of Directors of Loto Canada Inc. are also members of the Board of Directors of the Canadian Sports Pool Corporation. The General Manager and Corporate Secretary of Loto Canada Inc. are also officers of CSPC.

Transactions with the Government of Canada and the Canadian Sports Pool Corporation are disclosed elsewhere in these financial statements.

5. Contingent liability

In 1980, certain ticket wholesalers who were operating in the Province of Ontario commenced legal proceedings against the Corporation for alleged damages in the amount of $4,175,000 plus costs. This litigation continues to be contested and its outcome is unknown at this time. Any settlement resulting from the resolution of the contingency will be accounted for as a charge to income of the period in which the settlement occurs.

LOTO CANADA INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

6. Adjustment of prior years' expenses

As a result of a decision by Labour Canada to bill Loto Canada in 1983-84 for certain management services for the period April 1980 to November 1983, part of which has been allocated to the Government of Canada, the balance due to Canada at April 1, 1983 has been adjusted by $132,091. Of this amount, $47,852 is applicable to 1982-83 and has been charged to income for that year. The remaining $84,239 is applicable to the years prior to April 1, 1982 and the balance due to Canada at that date has been adjusted accordingly.

7. Services provided without charge

The Canadian Sports Pool Corporation has provided Loto Canada Inc. without charge with certain administrative services. The cost of these services is not included in the financial statements.

8. Comparative figures

Certain figures for 1983, presented for comparative purposes, have been restated to conform to the 1984 presentation.

MONTREAL PORT CORPORATION

AUDITORS' REPORT

TO THE MEMBERS OF THE BOARD OF THE
MONTREAL PORT CORPORATION

We have examined the statements of income and deficit and changes in financial position of the Montreal Port Corporation for the fiscal year of six months ended December 31, 1983 and its balance sheet at that date. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the results of operations and the changes in the financial position of the Corporation for the fiscal year of six months ended December 31, 1983 and its financial position at that date in accordance with generally accepted accounting principles.

We further report that, in our opinion, proper books of account have been kept by the Corporation and the financial statements are in agreement therewith.

SAMSON BÉLAIR
Chartered Accountants

Montreal, March 15, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983
(in thousands of dollars)

ASSETS	1983
Current	
Cash	820
Investments (Note 3)	52,115
Accounts receivable	9,699
Materials and supplies	797
	63,431
Long-term	
Investments (Note 3)	39,259
Amounts receivable (Note 4)	1,023
	40,282
Fixed (Note 5)	109,904
	213,617

LIABILITIES	1983
Current	
Accounts payable and accrued liabilities (Note 6)	11,133
Grants in lieu of municipal taxes	6,540
	17,673
Long-term	
Accrued employee benefits	5,331
Loans from Canada (Note 7)	239,527
	244,858
EQUITY OF CANADA	
Contributed capital	19,243
Deficit	(68,157)
	(48,914)
	213,617

On behalf of the Board:

ROMÉO BOYER
Chairman

DOMINIC J. TADDEO
General Manager and
Chief Executive Officer

MONTREAL PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND DEFICIT
FOR THE SIX MONTHS ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983
Revenue from operations	30,714
Operating and administrative expenses	18,074
Depreciation	2,586
Grants in lieu of Municipal Taxes	2,158
Interest expense on loans from Canada	282
	23,100
Net income from operations	7,614
Investment income	4,545
Net income	12,159
Deficit transferred from Canada Ports Corporation (Note 1)	80,316
Deficit at the end of the year	68,157

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE SIX MONTHS ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983
Funds provided	
Operations	
Net income	12,159
Items not requiring an outlay of funds	
Depreciation	2,586
Other	63
	14,808
Proceeds on sale of long-term investment	6,814
Other	68
	21,690
Funds employed	
Additions to investments	7,661
Additions to fixed assets	4,864
Loans from Canada currently payable	301
	12,826
Increase in working capital	8,864
Working capital	
Transferred from Canada Ports Corporation (Note 1)	36,894
Working capital at the end of the year	45,758

NOTES TO FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 1983

1. Status

The Port of Montreal was previously under the jurisdiction of the Canada Ports Corporation, formerly the National Harbours Board; as at July 1, 1983, the Montreal Port Corporation was incorporated by letters patent in accordance with paragraph 6.2(1) of the Canada Ports Corporation Act.

Following section 6.5 of the Canada Ports Corporation Act, on the establishment of a local port corporation, all rights, obligations and liabilities of the Canada Ports Corporation in relation to that harbour shall become rights, obligations and liabilities of the local port corporation, as it is for the Montreal Port Corporation.

Total transfer of assets less assumed liabilities resulted as of July 1, 1983 in an excess of liabilities over assets represented by contributed capital of $19,243,000 and a deficit in the amount of $80,315,689. The working capital at July 1, 1983 amounted to $36,894,158.

Fixed assets were recorded at their original cost with related accumulated depreciation and the investments are recorded at their original cost plus amortized discount or less amortized premiums.

2. Significant accounting policies

(a) Fixed assets and accumulated depreciation

The fixed assets are recorded at original cost with related accumulated depreciation transferred from Canada Ports Corporation; subsequent acquisitions are recorded at cost.

Depreciation is calculated on the straight-line method for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(b) Pension costs

All permanent employees of the Montreal Port Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada.

Contributions to the plan are required from both the employees and the Montreal Port Corporation. These contributions represent the total liability of the Montreal Port Corporation and are recognized in the accounts on a current basis.

(c) Insurance

The Montreal Port Corporation assumes substantially all risks against fire and general perils, as well as for workmen's compensation claims. Any costs arising from these risks are recorded in the accounts in the year incurred.

(d) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(e) Employee benefits

The Montreal Port Corporation accrues in its accounts annually the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with Montreal Port Corporation policy.

MONTREAL PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED DECEMBER 31, 1983—*Concluded*

3. Investments

Funds are invested in Government of Canada direct and guaranteed securities which are shown at amortized cost, with premiums or discounts amortized over the periods to maturity. The market value of the short-term investments represents its amortized cost, as that of the long-term investments is $37,890,394.

4. Amounts receivable

Long-term amounts receivable become due over periods from 6 to 24 years at interest rates varying from 5¼% to 8% and are secured by hypothec.

5. Fixed assets

(a) Summary

	Depreciation rate %	Cost	Accumulated depreciation	Net
		(in thousands of dollars)		
Land		20,017		20,017
Dredging	2.5	15,188	11,025	4,163
Berthing structures	2.5	65,274	42,495	22,779
Buildings	2.5	69,861	37,046	32,815
Utilities	5	12,217	6,485	5,732
Roads and surfaces	2.5-10	16,760	8,476	8,284
Machinery and equipment	5-20	36,013	26,945	9,068
Office furniture and equipment	20	665	456	209
		235,995	132,928	103,067
Projects under construction		6,837		6,837
		242,832	132,928	109,904

(b) In 1979, the National Harbours Board through the port of Montreal effected a land transfer to the Canada Mortgage and Housing Corporation which land is presently being utilized by Le Vieux-Port de Montréal. The book value amounted to $7,971,000 and the transaction was recorded without profit nor loss. The port of Montreal received total consideration of $9,175,000, being $3,500,000 in cash and land recorded in its books at $5,675,000. As at December 31, 1983, the Corporation recorded under current liabilities the related difference of $1,204,000.

In 1981 as well as in 1983, additional assets were transferred to Public Works Canada. These transfers had not yet received the approval of Treasury Board as at December 31, 1983, and even if those fixed assets are under management of Le Vieux-Port de Montréal, they were not written off the books of the Corporation as at December 31, 1983. The original cost of these fixed assets is $28,652,372 with a corresponding net book value of $2,822,967.

As at December 31, 1983, the consideration for the related transfers that had not yet received the approval of the Treasury Board amounted to $12,000,000 for which settlement is actually in process. An amount of $1,200,000 was received and recorded under current liabilities of the Corporation as at December 31, 1983.

6. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are amounts for deferred revenues for $272,330 and for the current portion of long-term liabilities for $583,545.

7. Loans from Canada

	(in thousands of dollars)
Loans bearing interest at 6.25% with blended annual principal interest repayment requirements of $842,561 and maturing in 2000	8,954
Less: current portion	584
	8,370
Non-interest bearing loans with indefinite due date	132,995
Accrued interest on loans not due nor payable	98,162
	239,527

Principal repayment requirements over the next five years amount to:

	$
1984	583,545
1985	319,403
1986	339,365
1987	360,576
1988	383,112

8. Contingencies

Claims aggregating approximately $6,700,000 in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Montreal Port Corporation property and sundry other matters in dispute have been made against the Montreal Port Corporation but are not reflected in the accounts. In the opinion of the Corporation, its position is defensible and the final outcome of such claims should not result in any material financial liability.

9. Capital expenditure commitments

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $10,800,000.

10. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties, including the Government of Canada, its agencies and other Crown corporations.

The Corporation derives revenues from related parties principally of grain warehousing and switching charges. The expenses paid to related parties are principally administration fees.

THE NATIONAL BATTLEFIELDS COMMISSION

AUDITOR'S REPORT

THE HONOURABLE CHARLES L. CACCIA, P.C., M.P.
MINISTER OF THE ENVIRONMENT

I have examined the balance sheet of The National Battlefields Commission as at March 31, 1984 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 1, 1984

BALANCE SHEET AS AT MARCH 31, 1984

GENERAL FUND

ASSETS	1984	1983	LIABILITIES	1984	1983
	$	$		$	$
Current			Current		
Cash and term deposits	364,024	236,965	Accounts payable	193,662	122,201
Accrued interest and accounts receivable	22,448	18,733	Provision for employee termination benefits	88,352	76,937
Supplies and small tools	54,264	62,776		282,014	199,138
	440,736	318,474			
Fixed assets (Note 3)	2,790,602	2,648,097	EQUITY OF CANADA		
			Proprietary interest	2,943,659	2,755,791
			Master development plan	5,665	11,642
				2,949,324	2,767,433
	3,231,338	2,966,571		3,231,338	2,966,571

SPECIAL LAND PURCHASE FUND

ASSETS			CAPITAL		
Cash and short term deposit	102,410	69,453	Balance at beginning of the year	95,953	86,808
Accrued interest	521		Interest from investments	6,978	9,145
Investment in bonds of Canada		26,500			
	102,931	95,953	Balance at end of the year	102,931	95,953

Approved by Management:

LÉON TASCHEREAU
Secretary

Approved by the Commission:

FERNAND TREMBLAY
Chairman

THE NATIONAL BATTLEFIELDS COMMISSION—*Continued*

GENERAL FUND

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Expenses		
Operations		
Grants in lieu of real estate taxes	943,429	863,787
Salaries and benefits	927,856	858,763
Security services	215,485	204,115
Repairs and maintenance of roads, driveways, buildings and equipment	89,114	112,017
Heating, gas and oil	53,456	44,703
Electricity	31,069	27,696
Tree maintenance	29,121	38,702
Bus rentals	26,627	27,972
Supplies and small tools	24,669	24,697
Snow removal	17,250	16,660
Publicity	9,491	6,685
Loss on disposal of fixed assets		5,474
Grants in lieu of real estate taxes for fiscal years 1981 and 1982		1,663,556
	2,367,567	3,894,827
Administration		
Salaries and benefits	115,503	103,454
Professional services	63,418	53,616
Other	47,239	35,723
	226,160	192,793
	2,593,727	4,087,620
Revenues		
Interest	45,991	51,284
Miscellaneous	8,604	14,812
	54,595	66,096
Cost of operations for the year	2,539,132	4,021,524

GENERAL FUND

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Proprietary interest		
Balance at beginning of the year	2,755,791	2,549,972
Parliamentary appropriation	2,727,000	4,227,343
	5,482,791	6,777,315
Cost of operations for the year	2,539,132	4,021,524
Balance at end of the year	2,943,659	2,755,791
Master development plan		
Balance at beginning of the year	11,642	15,083
Interest income	94	804
	11,736	15,887
Expenses	6,071	4,245
Balance at end of the year	5,665	11,642

GENERAL FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Source of funds		
Parliamentary appropriation	2,727,000	4,227,343
Proceeds from disposal of fixed assets		2,500
	2,727,000	4,229,843
Application of funds		
Operations		
Cost of operations for the year	2,539,132	4,021,524
Items not requiring an outlay of funds		
Increase in provision for employee termination benefits	(11,415)	(10,543)
Loss on disposal of fixed assets		(5,474)
	2,527,717	4,005,507
Acquisition of fixed assets	142,505	126,722
Master development plan	5,977	3,441
	2,676,199	4,135,670
Increase in working capital	50,801	94,173
Working capital at beginning of the year	196,273	102,100
Working capital at end of the year	247,074	196,273

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority and objectives

The Commission was established in 1908 under an Act respecting The National Battlefields at Quebec for the purpose of acquiring, preserving and developing an historic battlefields park at Quebec.

The Commission is a Crown corporation named in Schedule C to the Financial Administration Act.

2. Significant accounting policies

(a) Fixed assets, supplies and small tools

Fixed assets are financed by parliamentary appropriations and are accounted for at cost. No depreciation is recorded in the accounts.

Supplies and small tools are valued at the lower of average cost and replacement value.

(b) Special land purchase fund

Funds have been received from provincial and municipal governments and other administrations for the specific purpose of acquiring certain lands. These funds, together with revenue earned from the investment of such funds, are recorded in a special fund.

(c) Parliamentary appropriation

The parliamentary appropriation is credited to the Equity of Canada in the year to which it applies.

(d) Grants in lieu of real estate taxes

Grants in lieu of real estate taxes are accounted for in the year to which the related parliamentary appropriation applies.

(e) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their collective agreement and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

THE NATIONAL BATTLEFIELDS COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

(f) Pension plan

All employees of the Commission participate in the superannuation plan administered by the Government of Canada. The employees and the Commission contribute equally to the cost of the plan. This contribution represents the total liability of the Commission. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service contributions are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to the retirement.

3. Fixed assets

	1984	1983
	$	$
Land	724,710	724,710
Roadways, driveways and landscaping	999,582	978,863
Buildings	275,334	206,481
Equipment	790,976	738,043
	2,790,602	2,648,097

NATIONAL CAPITAL COMMISSION

AUDITOR'S REPORT

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.
MINISTER OF PUBLIC WORKS

I have examined the balance sheet of the National Capital Commission as at March 31, 1984 and the statements of operations, proprietor's equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

EDWARD R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 4, 1984

BALANCE SHEET AS AT MARCH 31, 1984
(in thousands of dollars)

ASSETS	1984	1983
Current		
Cash and short-term deposits	45,258	34,020
Accounts receivable		
Federal government departments and agencies	415	403
Tenants and others	1,293	1,416
Operating supplies, small tools and nursery stock	687	740
Prepaid expenses	1,046	998
	48,699	37,577
Capital		
Real property (Note 3)	352,188	341,906
Equipment, furniture and vehicles	10,683	9,769
	362,871	351,675
	411,570	389,252

LIABILITIES	1984	1983
Current		
Accounts payable and accrued liabilities	28,729	20,854
Unsettled expropriations of property	1,665	1,871
Holdbacks and deposits from contractors and others	1,155	1,203
	31,549	23,928
Long-term		
Loans from Canada (Note 4)	31,104	31,122
Accrued employee termination benefits	4,399	4,073
	35,503	35,195
EQUITY OF CANADA		
Proprietor's equity	344,518	330,129
	411,570	389,252

Approved by the Commission:

C. M. DRURY
Chairman

A. G. MARTIN
Commissioner

NATIONAL CAPITAL COMMISSION—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984				1983
	Operating	Capital	Grants and Contributions	Total	Total
Revenues					
Parliamentary appropriations	43,637	33,529	9,384	86,550	82,200
Property revenues	5,873			5,873	5,892
Interest income	1,122	846		1,968	3,694
Miscellaneous	995			995	791
	51,627	34,375	9,384	95,386	92,577
Expenditures					
Land Development	14,445	7,106	9,028	30,579	33,785
Recreation and Culture	23,985	7,106	91	31,182	27,399
Transportation		15,206		15,206	7,377
Administration and Finance	13,527	553		14,080	13,388
Services and Utilities		1,850		1,850	6,413
Policy Development	2,104	1		2,105	1,977
	54,061	31,822	9,119	95,002	90,339
Excess (deficiency) of revenues over expenditures	(2,434)	2,553	265	384	2,238

STATEMENT OF PROPRIETOR'S EQUITY
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Balance at beginning of the year	330,129	313,355
Excess of revenues over expenditures	384	2,238
Capitalized expenditures (Note 2)	11,313	14,574
Net Gain (loss) on disposal of capital assets	1,885	(38)
Adjustment of provision for land transfer at less than cost (Note 3)	807	
Balance at end of the year	344,518	330,129

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Funds provided		
Excess of revenues over expenditures	384	2,238
Add items not requiring funds	326	683
	710	2,921
Proceeds on disposal of capital assets	2,909	10,118
Decrease in unsettled expropriations of property	206	929
	3,825	13,968
Funds applied		
Acquisition of real property to be financed by loans from Canada	306	5
Repayment of loans from Canada	18	9,752
	324	9,757
Increase in working capital	3,501	4,211
Working capital at beginning of the year	13,649	9,438
Working capital at end of the year	17,150	13,649

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority and objectives

The National Capital Commission was established by the National Capital Act, 1958 and is an Agency Corporation under the Financial Administration Act. The objects and purposes of the Commission are to prepare plans for and assist in the development, conservation and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

2. Accounting policies

(a) Basis of accounting

The financial statements of the Commission have been prepared in accordance with generally accepted accounting principles except for the accounting policies relating to capital assets which are explained below.

(b) Capital assets

(i) Capital expenditures
Capital expenditures in the Statement of Operations include those which increase the value of capital assets as well as expenditures for surveys, studies and contributions to shared cost programs.

(ii) Real property
Only those expenditures producing Commission-owned real property are capitalized. Capitalization is at cost. The cost of real property does not include interest on loans to finance the acquisitions thereof. Gains or losses on disposal of real property are reflected in the Statement of Equity and no depreciation is recorded.

(iii) Equipment, furniture and vehicles
Equipment, furniture and vehicles are recorded at cost. Losses, which are recognized only at the time of destruction or disposal, are reflected in the Statement of Equity. No depreciation is recorded.

NATIONAL CAPITAL COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

(c) Operating supplies, small tools and nursery stock

Operating supplies and small tools are carried at most recent cost. Nursery stock is valued at estimated replacement cost less an allowance for overhead, balling and packaging expenses.

(d) Pension plan

The Commission's employees participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the Plan are made by both the employees and the Commission.

(e) Employee termination benefits

Severance pay generally accrues to employees over their service period, and is payable on their separation or retirement. Provision for these benefits is recorded as a liability.

3. Real property

The following are the major categories of real property at March 31:

	1984	1983
	(in thousands of dollars)	
Greenbelt	50,800	49,854
Parkways	67,324	66,741
Parks	38,627	36,278
Bridges and approaches	25,103	25,049
Historic sites	14,710	12,449
Recreational facilities	9,048	5,787
Rental and agency properties	137,254	137,396
Unsettled expropriations	1,665	1,871
Administration and service buildings	9,737	9,368
	354,268	344,793
Less provision for transfers at less than cost	2,080	2,887
	352,188	341,906

Provision for transfers at less than cost pertains to property to be transferred in accordance with agreements with the Province of Quebec for lands to be given free of charge for approaches to the Macdonald-Cartier Bridge and for the transfer for $1 of lands to be used as a right-of-way for Highway 550.

4. Loans from Canada

The Commission purchased certain real property out of funds advanced from the Consolidated Revenue Fund of Canada by way of loans authorized by Parliament, upon terms and conditions approved by the Governor in Council.

Interest on these loans is payable semi-annually at rates varying from 4.75% to 9.125% and averaging 7.0% (1983—6.1%). Interest expense in the year ended March 31, 1984 amounted to $2.2 million (1983—$2.3 million). No dates for repayment are specified except that loans, and interest, are required to be repaid at the time of disposal of the properties financed by these loans. For non-greenbelt properties, the proceeds are to be used to repay relevant loans in full and any excess proceeds are to repay other outstanding loans; and for greenbelt properties, the excess of proceeds over acquisition cost are to be used to repay other outstanding loans.

5. Commitments

(a) Subject to funds being authorized by Parliament, the Commission is committed to make contributions to other levels of government as follows:

(i) Province of Quebec, one-half of the cost of a road network within the National Capital Region. The Commission's commitment is $128.5 million of which $111.5 million has been expended;

(ii) Province of Quebec and the Outaouais Regional Community, one-third of the cost of a regional sewage disposal system. The Commission's commitment is $52.4 million of which $51.3 million has been expended;

(iii) Regional Municipality of Ottawa-Carleton and the City of Ottawa, a contribution towards the cost of the Rideau Area development. The Commission's commitment is $11.4 million of which $10.7 million has been expended; and

(iv) Regional Municipality of Ottawa-Carleton, one-half of the cost of a new bridge across the Rideau River in the Hunt Club Road-Knoxdale Road area. The Commission's commitment is $7.0 million of which $1.1 million has been expended.

(b) The Commission has entered into agreements for computing services and leases of equipment and office space. Annual payments under these agreements are approximately as follows:

	(in thousands of dollars)
1984-85	1,416
1985-86	888
1986-87	55
1987-88	48
	2,407

6. Contingencies

(a) Litigations

Claims have been made against the Commission totalling approximately $145 million for alleged wrongful termination of certain agreements; and other alleged damages. The final outcome of these claims is not determinable. However, in the opinion of management and legal counsel, the position of the Commission is defensible and any payments required to settle these claims will not materially affect the financial position of the Commission. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the settlement occurs.

(b) Agreement with a Province

In 1961, the Commission entered into an agreement whereby the Province of Ontario established and maintains 2,654 hectares (6,557 acres) of forest. When the agreement expires in 2011, or is terminated, the Commission will reimburse the Province for the excess of expenses over revenues, or the Province will pay the Commission the excess of revenues over expenses. At March 31, 1983, expenses exceeded revenues by $0.98 million, and is not reflected in the accounts of the Commission.

7. Comparative figures

Certains figures for 1983 presented for comparative purposes have been restated to conform to the 1984 presentation.

NORTHERN CANADA POWER COMMISSION

AUDITOR'S REPORT

THE HONOURABLE JOHN CARR MUNRO, P.C., M.P.
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have examined the balance sheet of Northern Canada Power Commission as at March 31, 1984 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 1, 1984

BALANCE SHEET AS AT MARCH 31, 1984
(in thousands of dollars)

ASSETS	1984	1983
Property and equipment		
In service (Note 3)	229,892	170,256
Projects under construction	248	37,788
	230,140	208,044
Current		
Cash and term deposits	12,345	19,850
Accounts receivable		
Utilities	10,728	10,056
Other	3,808	1,911
Inventories		
Fuel and lubricants	11,145	9,526
Other supplies	2,253	2,360
	40,279	43,703
	270,419	251,747

LIABILITIES	1984	1983
Long-term		
Loans from Canada (Note 4)	240,797	223,671
Current		
Due to Canada		
Overdue instalments and related interest		9,192
Current portion of long-term loans	9,068	6,757
Accounts payable	10,694	6,704
Contractors' holdbacks	935	2,354
	20,697	25,007
	261,494	248,678
EQUITY OF CANADA		
Retained earnings	8,925	3,069
	270,419	251,747

Approved by the Commission:

J. SMITH
Chairman and Chief Executive Officer

HILDA WATSON
Member

NORTHERN CANADA POWER COMMISSION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Revenues		
Sale of power	73,749	70,826
Sale of heat	7,043	7,098
Other	1,127	1,333
	81,919	79,257
Expenses		
Operations and maintenance	47,764	45,200
Depreciation	7,843	6,971
Engineering and general administration (Note 6)	5,577	4,991
	61,184	57,162
Income from operations	20,735	22,095
Interest (Note 7)	14,879	14,843
Net income for the year	5,856	7,252
Retained earnings (deficit) at beginning of the year	3,069	(4,183)
Retained earnings at end of the year	8,925	3,069

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984
(in thousands of dollars)

	1984	1983
Source of working capital		
Operations		
Net income for the year	5,856	7,252
Items not requiring an outlay of funds		
Depreciation	7,843	6,971
Other	159	15
	13,858	14,238
Increase in loans from Canada	141,560	39,457
	155,418	53,695
Application of working capital		
Reduction of loans from Canada	124,434	6,757
Additions to property and equipment	30,098	34,204
	154,532	40,961
Increase in working capital	886	12,734
Working capital at beginning of the year	18,696	5,962
Working capital at end of the year	19,582	18,696

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1984

1. Authority and objective

The Northern Canada Power Commission, formerly the Northwest Territories Power Commission established in 1948, is a Crown corporation named in Schedule C to the Financial Administration Act and operates under the Northern Canada Power Commission Act. The Commission is exempt from income tax.

The objective of the Commission is to provide utility services on a self-sustaining basis in the Northwest Territories, the Yukon Territory and, with the approval of the Governor in Council, elsewhere in Canada.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and applied on a basis consistent with that of the preceding year. A summary of the significant accounting policies of the Commission is as follows:

Property and equipment

Property and equipment, with the exception of that gifted to the Commission by Canada and others which have been recorded at nominal value, are carried at cost less accumulated depreciation. Costs of additions, betterments and major renewals are capitalized. In addition to direct costs of goods and services, capital project costs include interest at prevailing rates on loan funds used to finance construction during the construction period and a share of engineering and general administration expense which is directly attributable to the projects.

Losses on disposal of property and equipment resulting from exceptional circumstances such as the disposal of assets which have not entered the production cycle, are written off to operations in the year that the losses are recognized. For normal retirements, the cost of property and equipment retired less disposal proceeds is charged or credited to accumulated depreciation with no gain or loss being reflected in operations.

Depreciation

Depreciation of property and equipment financed by loans from Canada, in service prior to March 31, 1977, excluding the Head Office building, is calculated as an amount equivalent to the principal portion of the repayment of the associated loan. The loans are being repaid by the annuity method over the estimated economic life of the assets. Property and equipment, financed by loans from Canada and placed in service subsequent to March 31, 1977, including the Head Office building and property and equipment purchased from internally generated funds, are depreciated on the straight line method.

Depreciation rates for the various classes of assets are based on their estimated economic lives, which for the principal classes of assets are:

Hydroelectric plants	30 - 50 years
Diesel engines and associated equipment	10 - 15 years
Fuel storage equipment	20 years
Buildings	20 - 30 years
Heating systems	20 years
Transmission and distribution systems	20 - 30 years
Office and general equipment	10 - 15 years
Motor vehicles	4 years

Inventories

Inventories are valued at average cost. Provision is made for any decline in value of slow-moving inventory.

NORTHERN CANADA POWER COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these payments is recorded in the accounts as the benefits accrue to the employees.

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Commission. These contributions represent the total liability of the Commission and are recognized in the accounts on a current basis.

Grants in lieu of taxes

Grants in lieu of taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

3. Property and equipment in service

	1984	1983
	(in thousands of dollars)	
Electric power plants	231,443	167,105
Transmission and distribution systems	37,866	37,460
Other utilities	3,819	5,006
Staff accommodation	3,829	3,776
Warehouses, motor vehicles and general facilities	7,041	6,905
	283,998	220,252
Less accumulated depreciation	54,106	49,996
	229,892	170,256

4. Loans from Canada

The Commission receives funds for capital expenditures by way of interest-bearing loans from Canada. Interest at prevailing rates is accrued during the course of construction of a project and added to the amount borrowed. The total loan, including accrued interest, is repaid on terms and conditions as approved by Governor in Council.

The Commission also received a working capital loan of $7,500,000 in 1979. Terms and conditions provide for principal repayment by 10 equal annual instalments of $750,000 commencing on March 31, 1990. The loan is interest free but should any instalment become due and unpaid, interest at the then current rate is applicable until the date of payment.

At March 31, 1984, loans for capital expenditures carried interest at rates ranging from 4% to 15.625%, with a weighted average interest rate of 10.098%. Borrowings during the year were at an average interest rate 9.553% (1983-13.115%) and included $115,806,000 which was used to extinguish the balances outstanding at March 31, 1984 on certain loans from Canada received during the period April 1, 1971 to March 31, 1977. The new loan is repayable at interest rates identical to those of the loans extinguished.

Loans from Canada mature as follows:

	(in thousands of dollars)
1985	9,068
1986	9,511
1987	9,921
1988	10,371
1989	10,499
1990 - 2024	200,495
	249,865
Deduct current portion	9,068
	240,797

5. Hydro investigation studies

During the year, the Commission completed its special investigation studies on the hydro-generation potential of the mid-Yukon, for which authorized funding of $3,150,000 was received from Canada. The studies were completed at a cost of $3,123,000. The balance of $27,000 (1983 — $26,000) was refundable to Canada, of which $2,000 remained unpaid. However, should electricity for consumption be provided as a result of these studies, then the cost of these studies, with accrued interest, will become repayable to Canada.

6. Engineering and general administration expense

Engineering and general administration expense is net of $642,000 (1983—$598,000) allocated to capital and recoverable projects.

7. Interest

	1984	1983
	(in thousands of dollars)	
Interest on long-term loans	21,700	18,596
Other loans	676	676
	22,376	19,272
Less:		
Interest capitalized at 13.625% (1983—14.515%)	5,667	2,503
Income from term deposits	1,830	1,926
	7,497	4,429
	14,879	14,843

8. Commitments

At March 31, 1984, the estimated committed cost to complete capital projects under construction is approximately $1,127,000 (1983—$24,674,000).

9. Related party transactions

In addition to the transactions described in Notes 4 and 5, the Commission has significant transactions with the Government of Canada and its agencies, as well as with territorial and municipal governments of the Northwest Territories and the Yukon Territory. These transactions and resulting balances comprise:

	1984	1983
	(in thousands of dollars)	
Sale of power and heat	42,964	36,529
Purchase of fuel	7,815	6,460
Contributions to the Public Service Superannuation Plan	655	641
Treasury bills and accrued interest	11,948	
Accounts receivable	4,783	4,277
Accounts payable	1,287	1,593

Furthermore, the Commission receives audit and legal services without charge from the Office of the Auditor General of Canada and the Department of Justice of Canada.

NORTHERN TRANSPORTATION COMPANY LIMITED

MANAGEMENT'S REPORT

The consolidated financial statements of the Company have been prepared by Management in accordance with generally accepted accounting principles consistently applied.

The fairness, objectivity and integrity of data in these financial statements, including estimates and judgments relating to matters not concluded by year-end, are the responsibility of Management as is all other information included in this Annual Report.

The Company has established systems of internal financial control which are designed to provide reasonable assurance that assets are safeguarded and that reliable and accurate financial information is produced. In addition, the Audit and Compensation Committee of the Board of Directors, consisting solely of outside directors, meets at least twice a year with Management and the Company's auditors to review internal controls, financial statements, and internal and attest audit reports.

Management is of the opinion that the financial statements have been properly prepared within reasonable limits of materiality and within the framework of the Company's accounting policies as summarized in Note 1 to the consolidated financial statements.

LIONEL R. MONTPETIT
President and
Chief Executive Officer

J. GUNNAR ANDERSON
Vice-President Finance
and Treasurer

AUDITORS' REPORT

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the consolidated statement of financial position of Northern Transportation Company Limited as at December 31, 1983 and the consolidated statements of earnings and retained earnings and of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Company as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under our notice have been within its statutory powers.

DELOITTE HASKINS & SELLS
Chartered Accountants

Edmonton, Alberta
January 27, 1984

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Current assets		
Cash and short-term bank deposits	19,963	17,075
Accounts receivable	2,904	5,387
Operating and general supplies	2,096	1,997
Prepaid expenses	105	146
Deferred income taxes		1,047
	25,068	25,652
Current liabilities		
Accounts payable and accrued liabilities	4,973	5,959
Current portion of long-term debt	3,014	3,243
	7,987	9,202
Working capital	17,081	16,450
Non-current assets		
Property and equipment (Note 5)	45,638	48,060
Insurance investment fund	5,325	4,525
	50,963	52,585
Capital employed	68,044	69,035
Represented by		
Long-term debt (Note 6)	27,726	30,793
Deferred income taxes (Note 4)	3,815	3,396
	31,541	34,189
Shareholder's equity		
Share capital (Note 7)	25,052	25,052
Retained earnings	11,451	9,794
	36,503	34,846
	68,044	69,035

Approved by the Board:

S. D. CAMERON
Director

L. R. MONTPETIT
Director

NORTHERN TRANSPORTATION COMPANY LIMITED—*Continued*

CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1983

(in thousands of dollars)

	1983	1982
Revenue		
Freightage (Note 2)	39,265	38,429
Charter, rental and miscellaneous	5,821	9,056
	45,086	47,485
Expenses		
Cargo haulage	14,615	15,607
Terminal operations	9,432	9,310
Maintenance and repairs	7,647	7,086
Administration and marketing	4,787	4,358
Depreciation	5,250	4,896
	41,731	41,257
Earnings from operations	3,355	6,228
Other (expense) income—Net (Note 3)	(250)	391
Earnings before income taxes and extraordinary item	3,105	6,619
Income taxes (Note 4)	1,448	2,952
Earnings before extraordinary item	1,657	3,667
Extraordinary item (Note 4)		1,014
Net earnings	1,657	4,681
Retained earnings at beginning of year	9,794	5,113
Retained earnings at end of year	11,451	9,794

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1983

(in thousands of dollars)

	1983	1982
Source of working capital		
Earnings before extraordinary item	1,657	3,667
Items not requiring working capital	5,531	7,897
Working capital from operations	7,188	11,564
Proceeds on disposal of property and equipment	160	70
Extraordinary item		1,014
	7,348	12,648
Use of working capital		
Purchase of property and equipment	2,850	8,260
Reduction of long-term debt	3,067	3,243
Transfer to insurance investment fund	800	701
	6,717	12,204
Increase in working capital	631	444
Working capital at beginning of year	16,450	16,006
Working capital at end of year	17,081	16,450

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1983

1. Significant accounting policies

The consolidated financial statements have been prepared in accordance with generally accepted accounting principles. The following accounting policies are considered significant:

Basis of consolidation

The consolidated financial statements include the accounts of the Company and its subsidiaries, Grimshaw Trucking and Distributing Ltd. and Nortran Offshore Limited, both of which are wholly-owned. All significant inter-company transactions have been eliminated on consolidation.

Operating and general supplies

Inventories of operating and general supplies are recorded at the lower of cost and estimated replacement cost.

Insurance investment fund

As part of its insurance program, the Company maintains umbrella insurance coverage in respect of physical loss or damage to property and equipment. In addition, a fund is being accumulated to underwrite the aggregate deductible amount and the uninsured portion of any losses. The total amount of the fund, which is invested in guaranteed investment instruments, is related to the annual aggregate deductible amount under the umbrella program and will not exceed $6.0 million.

Leases

Leases are classified as either capital or operating. A lease that transfers substantially all of the benefits and risks incident to the ownership of property is classified as a capital lease. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of such lease. All other leases are accounted for as operating leases wherein rental payments are charged to operations as incurred.

Property and equipment

Property and equipment are recorded at cost. The cost of major additions and replacements, including assets under capital lease, is capitalized. Minor replacements, maintenance and repairs, including provision for the estimated cost of repairing damage to vessels, are charged against current operations. Gains or losses realized on retirement or disposal are also reflected in operations.

Depreciation

Vessels are depreciated on a "unit of production" basis taking into account the estimated tonne-kilometer productive capacity of each vessel over a 15-year period with a minimum charge of four percent per annum calculated on a maximum useful life of 25 years. The cost of other depreciable assets, including assets under capital lease, is depreciated on a straight-line basis over an estimated useful life of 10 to 20 years for buildings, other structures and site development, and 5 to 10 years for other equipment.

Pension plan

A contributory, defined benefit, final average earnings pension plan covers all regular full-time employees of Northern Transportation Company Limited. The assets of the plan are held by an independent corporate trustee. Current service costs are funded and charged to operations as they accrue. Unfunded liabilities and plan improvement costs, as determined by actuarial valuation, are funded by annual payments which are charged to operations over periods recommended by the consulting actuary and as required by the Pension Benefits Standards Act.

NORTHERN TRANSPORTATION COMPANY LIMITED—*Concluded*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1983—*Concluded*

2. Freightage revenue

Included in freightage revenue is a subsidy of $643,000 (1982—$1,124,000) from Canada for the resupply service in the Keewatin area.

3. Other (expense) income—Net

	1983	1982
	(in thousands of dollars)	
Income		
Interest earned	2,092	3,118
Gain on disposal of property and equipment	137	45
Other	135	138
	2,364	3,301
Expense		
Interest on long-term debt	2,546	2,784
Interest on other debt	68	126
	2,614	2,910
	(250)	391

4. Income taxes

(a) The provision for income taxes includes the following:

	1983	1982
	(in thousands of dollars)	
Current income taxes (recovered)	(17)	(102)
Deferred income taxes	1,465	2,040
Other—Extraordinary item		1,014
	1,448	2,952

(b) Deferred income taxes of $3,815,000 (1982—$3,396,000) represent a future tax liability resulting from capital cost allowance claimed for income tax purposes in excess of depreciation charged in the financial statements.

5. Property and equipment

	1983	1982
	(in thousands of dollars)	
Land	2,043	2,049
Vessels	68,305	68,001
Buildings, other structures and site development	25,913	24,632
Other equipment	21,580	20,846
	117,841	115,528
Accumulated depreciation	72,203	67,468
	45,638	48,060

6. Long-term debt

	1983	1982
	(in thousands of dollars)	
Notes payable to Canada		
7.45% note due 1983-1991	26,597	28,971
8.375% note due 1989	1,643	2,163
8.50% notes due 1990	2,500	2,500
8.41% note due 1983-1986		320
	30,740	33,954
Capital lease obligations		
12.0% due 1983		82
	30,740	34,036
Less current portion	3,014	3,243
	27,726	30,793

Principal amounts due in each of the next five years are as follows: 1984—$3,014,000; 1985—$3,191,000; 1986—$3,395,000; 1987—$3,614,000 and 1988—$3,850,000.

Individual notes may be prepaid without premium or penalty.

7. Share capital

	1983	1982
	(in thousands of dollars)	
Authorized		
400,000 common shares of no par value		
Issued and fully paid		
250,520 shares to Canada	25,052	25,052

8. Operating lease obligations

Certain property is leased under long-term contracts. Commitments in respect of rental payments are: 1984—$850,000; 1985—$815,000; 1986—$806,000; 1987—$798,000; 1988—$798,000; and subsequent years—$1,270,000.

9. Pension plan

As determined by actuarial valuation at December 31, 1982, the Pension Plan for the employees of Northern Transportation Company Limited was fully funded.

10. Related party transactions

In addition to the notes payable to Canada referred to in Note 6, the Company had transactions with the Government of Canada and its agencies, the Government of the Northwest Territories, and several federal Crown corporations. These transactions were conducted in the normal course of business, under the same terms and conditions as those applied to unrelated parties. The account balances resulting from these transactions are reflected in the Consolidated Statement of Financial Position.

11. Comparative figures

For comparative purposes, certain of the prior year's figures have been reclassified to conform to the current year's presentation.

PACIFIC PILOTAGE AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Pacific Pilotage Authority as at December 31, 1983 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
January 30, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983

(in thousands of dollars)

ASSETS	1983	1982
Current		
Cash	803	1,040
Accounts receivable	2,616	1,918
Prepaid expenses	16	15
	3,435	2,973
Property and equipment (Note 3)	1,049	925
	4,484	3,898

LIABILITIES	1983	1982
Current		
Accounts payable and accrued liabilities	1,410	1,280
Obligations under capital leases (Note 4)	22	58
	1,432	1,338
Long-term		
Accrued employee termination benefits	420	374
Obligations under capital leases (Note 4)	107	365
	527	739
	1,959	2,077
EQUITY OF CANADA		
Contributed capital	806	806
Retained earnings	1,719	1,015
	2,525	1,821
	4,484	3,898

Approved by the Authority:

R. A. HUBBER-RICHARD
Chairman

M. FELLIS
Member

PACIFIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Revenues		
Pilotage charges	18,850	16,204
Interest and other income	104	112
	18,954	16,316
Expenses		
Contract pilots' fees	12,441	10,525
Operating costs of pilot boats	2,149	1,722
Transportation and travel	1,652	1,451
Staff salaries and benefits	813	754
Pilots' salaries and benefits	590	548
Depreciation	156	152
Professional and special services	149	146
Interest on capital leases	97	43
Utilities, materials and supplies	69	62
Communications	61	56
Rentals	53	71
Repairs and maintenance	19	9
Bad debts	1	5
	18,250	15,544
Net income for the year	704	772

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Appropriated, as a reserve for renewal and/or acquisition of property and equipment and for contingencies		
Balance at beginning of the year	815	240
Transfer from (to) unappropriated	(315)	575
Balance at end of the year	500	815
Unappropriated		
Balance at beginning of the year	200	3
Net income for the year	704	772
Transfer from (to) appropriated	315	(575)
Balance at end of the year	1,219	200
	1,719	1,015

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Funds provided		
Operations		
Net income for the year	704	772
Items not affecting funds		
Depreciation	156	152
Employee termination benefits	46	58
Gain on sale of property and equipment	(31)	(28)
	875	954
Proceeds on sale of property and equipment	33	
Lease agreement capitalized		278
	908	1,232
Funds applied		
Additions to property and equipment	282	474
Decrease in long-term obligations under capital leases	258	62
	540	536
Increase in working capital	368	696
Working capital at beginning of the year	1,635	939
Working capital at end of the year	2,003	1,635

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

1. Nature of activities

The Pacific Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

Pilotage services on the Fraser River are provided by employee pilots and in other coastal waters under a contract with a local association of licensed pilots.

The Authority is not subject to any income taxes.

2. Significant accounting policies

Capital leases

Under the terms of certain lease agreements the Authority assumes the rights and obligations of ownership. These leases are treated as capital leases. An asset and an obligation are recorded at an amount equal to the market value of the asset at the beginning of the lease. The obligation is reduced each year by the principal portion of the lease payments and the interest portion is charged to expense.

Depreciation

Depreciation of property and equipment is calculated on a straight-line basis and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Pilot boats	20 years
Equipment	5 and 10 years
Leasehold improvements	7 years

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these payments is recorded in the accounts as the benefits accrue to the employees.

PACIFIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1983—*Concluded*

Contributed capital

Amounts representing the values assigned to property and equipment transferred from Canada in 1972 and the cost of any property and equipment financed from parliamentary appropriations are shown as contributed capital.

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

3. Property and equipment

	1983	1982
	(in thousands of dollars)	
Buildings	40	40
Pilot boats	1,142	913
Equipment	547	499
Leasehold improvements	98	98
	1,827	1,550
Accumulated depreciation	778	625
	1,049	925

The above assets include property and equipment under capital leases at a total value of $276,000 (1982—$597,000) less accumulated depreciation of $152,000 (1982—$200,000).

4. Obligations under capital leases

	1983	1982
	(in thousands of dollars)	
Total minimum payments under		
8% lease agreement with Canada for pilot boat, due April 1988, payable in blended annual payments of $32,000	161	193
19% lease agreement for radio equipment (bought out in 1983 for $279,000)		397
Amount representing interest	(32)	(167)
Balance of the obligations	129	423
Current portion	(22)	(58)
Long-term portion	107	365

Upon maturity of the lease, the Authority has the option to purchase the pilot boat for $1.

PETRO-CANADA

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The financial statements have been prepared by management in accordance with generally accepted accounting principles appropriate in the circumstances. Management is responsible for the other information in the Annual Report, which is consistent, where applicable, with that contained in the financial statements. Management is also responsible for installing and maintaining a system of internal control to provide reasonable assurance that reliable financial information is produced. The Corporation has an internal audit department whose functions include reviewing the system of internal control to ensure that it is adequate and functioning properly.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee of the Board, a majority of which is composed of directors who are not employees of the Corporation. The committee meets with management, the internal auditors and the external auditors at least four times each year to satisfy itself that responsibilities are properly discharged and to review the financial statements.

The external auditors, Peat, Marwick, Mitchell & Co., conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board.

AUDITORS' REPORT

TO THE HONOURABLE JEAN CHRÉTIEN, P.C., M.P.
MINISTER
ENERGY, MINES AND RESOURCES CANADA
HOUSE OF COMMONS

We have examined the consolidated balance sheet of Petro-Canada as at December 31, 1983 and the consolidated statements of earnings, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report as required by Section 77(1) of the Financial Administration Act that, in our opinion, proper books of account have been kept by the Corporation and the transactions that have come under our notice have been within the powers of the Corporation.

PEAT, MARWICK, MITCHELL & CO.
Chartered Accountants

Calgary, Canada
February 24, 1984

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1983
(in thousands of dollars)

ASSETS	1983	1982
Current Assets		
Cash and short-term deposits	55,584	28,896
Accounts receivable	787,876	749,602
Inventories (Note 3)	711,006	755,291
Income taxes recoverable	27,265	
Deposits and prepaid expenses	18,674	12,437
	1,600,405	1,546,226
Investments (Note 4)	312,269	295,128
Property, Plant and Equipment, net (Note 5)	6,247,689	5,615,001
Deferred Charges (Note 6)	78,662	95,760
	8,239,025	7,552,115

LIABILITIES AND SHAREHOLDER'S EQUITY	1983	1982
Current Liabilities		
Accounts payable and accrued liabilities	792,531	650,751
Income taxes payable		28,627
Current portion of long-term debt	30,252	73,286
	822,783	752,664
Long-Term Debt (Note 7)	158,156	257,400
Advances on Future Natural Gas Deliveries	153,170	124,326
Minority Interest in Subsidiaries (Note 8)	422,915	566,945
Deferred Income Taxes	1,277,356	1,044,557
Redeemable Preferred Shares (Note 9)	1,394,085	1,464,375
Capital (Note 10)	3,736,072	3,094,872
Contributed Surplus (Note 11)	62,461	60,744
Retained Earnings	212,027	186,232
	4,010,560	3,341,848
	8,239,025	7,552,115

Approved on behalf of the Board:

W. H. HOPPER
Director

J. T. BLACK
Director

PETRO-CANADA—*Continued*

CONSOLIDATED STATEMENT OF EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Revenue		
Operating	4,123,817	2,738,774
Investment and other income	48,526	49,362
	4,172,343	2,788,136
Expenses		
Crude oil and product purchases	2,410,131	1,359,856
Producing and refining	393,377	356,217
Marketing, general and administrative	345,744	261,343
Depreciation, depletion and amortization	329,897	249,996
Taxes other than income taxes	285,636	196,772
Interest on long-term debt	29,027	50,232
Other interest	2,325	6,597
	3,796,137	2,481,013
Earnings before Undernoted Items	376,206	307,123
Gain on Sale of Subsidiary		7,082
	376,206	314,205
Provision for Income Taxes (Note 12)		
Deferred	227,788	135,073
Current	21,178	53,225
	248,966	188,298
	127,240	125,907
Minority Interest	5,823	4,735
Earnings before Extraordinary Items and Dividends on Redeemable Preferred Shares	133,063	130,642
Extraordinary Items (Note 13)	16,515	
Earnings for year before Dividends on Redeemable Preferred Shares (Note 9)	116,548	130,642

CONSOLIDATED STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Retained Earnings at beginning of year	186,232	175,672
Earnings for year before Dividends on Redeemable Preferred Shares	116,548	130,642
Dividends on Redeemable Preferred Shares (Note 9)	(86,379)	(120,082)
	30,169	10,560
Exchange Adjustment on Redemption of Redeemable Preferred Shares (Note 9)	(4,374)	
Retained Earnings at end of year	212,027	186,232

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Sources of Working Capital		
Provided from operations	676,315	500,271
Proceeds from issue of shares	642,917	1,767,448
Proceeds from issue of long-term debt	404,289	1,338,491
Petroleum incentives program grants	468,488	299,892
Proceeds from sale of property, plant and equipment	41,911	
Advances on future natural gas deliveries	28,844	63,430
Decrease in investments, net	1,412	
Proceeds from sale of subsidiary		29,148
Working capital acquired on acquisition of subsidiary		16,253
	2,264,176	4,014,933
Uses of Working Capital		
Acquisition of BP Refining and Marketing Canada Limited (Note 2)	115,781	
Less working capital acquired	16,552	
	99,229	
Purchase of property, plant and equipment	1,019,252	974,096
Reduction of long-term debt	549,941	2,345,549
Acquisition of minority interest in subsidiaries	438,443	351,108
Dividends on redeemable preferred shares	86,379	120,082
Redemption of redeemable preferred shares	74,664	
Increase in deferred charges, net	12,208	17,724
Increase in investments, net		61,954
Deferred financing costs		36,157
	2,280,116	3,906,670
Increase (decrease) in Working Capital	(15,940)	108,263
Working Capital at beginning of year	793,562	685,299
Working Capital at end of year	777,622	793,562

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1983
(tabular amounts shown in thousands of dollars)

1. Summary of Significant Accounting Policies

(a) Basis of Consolidation

The consolidated financial statements include the accounts of Petro-Canada, an agent of Her Majesty in the right of Canada, and of all subsidiary companies ("the Corporation") except Canertech Inc. which is excluded for the reason described in Note 4.

The excess of the consideration paid for the shares of subsidiaries over the underlying net book values at the dates of acquisition is attributed to the related assets acquired.

(b) Translation of Foreign Currency

Current assets and current liabilities are translated at the rate of exchange in effect at the end of the year. The resulting gains and losses are included in earnings. Long-term assets, liabilities and redeemable preferred shares are translated at rates in effect at the dates the assets were acquired, the obligations were incurred or the capital stock was issued. Revenue and expense items are translated at the average rates in effect during the year with the exception of depreciation, depletion and amortization which reflect rates in effect when the assets were acquired.

(c) Inventories

Inventories are valued at the lower of cost and net realizable value.

(d) Investments

The Corporation accounts for investments in companies over which it has significant influence on the equity method. Other long-term investments are accounted for on the cost method.

(e) Property, Plant and Equipment

The Corporation accounts for its investment in oil and gas properties on the full cost method whereby all costs relating to the exploration for and development of oil and gas reserves are capitalized. Such costs include those related to lease acquisitions, geological and geophysical activities, lease rentals on non-producing properties, drilling both productive and non-productive wells and overhead related to exploration.

Separate cost centres have been established for non-frontier Canada, each foreign area in which the Corporation has an interest and each of five Canadian frontier areas.

Effective July 1, 1983 the Corporation changed the method adopted in 1981 of depleting costs incurred in the non-frontier Canada cost centre based on revenue and reverted to the unit of production method based on volumes used prior to 1981. This change, the effect of which was not material, was made in recognition of amendments, primarily with respect to pricing, to the energy pricing and taxation agreements between the Government of Canada and the producing provinces. Costs incurred in producing foreign cost centres are depleted separately on the unit of production method based on estimated proven oil and gas reserves. For purposes of calculating depletion, natural gas production and reserves are converted to equivalent units of crude oil based on the relative energy content of each commodity. Annual costs incurred in the Canadian frontier cost centres are amortized on a straight-line basis over the period during which exploration activity in each cost centre is expected to continue. When exploration proves to be successful, as when an indicated commercial discovery is made, amortization is suspended and the unamortized balance of the cost centre is depleted on the unit of production method when production commences. When exploration proves to be unsuccessful and the cost centre is condemned or abandoned, the unamortized balance of that cost centre is charged to earnings at that time.

Costs of property, plant and equipment associated with the Syncrude Project and related leases are accumulated in a separate cost centre and are depreciated on the unit of production method. Expenditures on other bituminous sands leases are also accumulated in separate cost centres amortized over the terms of the leases, or are charged to earnings in accordance with the policy described for the Canadian frontier cost centres in the preceding paragraph.

Depreciation of plant and equipment, except as noted above, is provided on either the unit of production method or the straight-line method as appropriate. Annual straight-line depreciation rates range from 2.5% to 25.0%.

The interest cost of debt attributable to the construction of major new facilities is capitalized during the construction period.

Substantially all of the Corporation's exploration and production activities related to oil and gas are conducted jointly with others. Only the Corporation's proportionate interest in such activities is reflected in the financial statements.

(f) Deferred Charges

Costs relating to the removal of overburden from tar sands which will be mined in future years are deferred and will be charged to earnings when the related tar sands are mined.

The Corporation defers costs incurred on feasibility studies involving economic evaluation and preliminary engineering relating to certain transportation, production and other projects. Upon completion of studies leading to the commencement of a project or enhancement of an existing project the applicable expenditures are transferred to property, plant and equipment and are charged to earnings based on the estimated useful life of the project, otherwise, all associated costs are charged to earnings at that time.

Certain costs relating to the Corporation's marketing program are deferred and amortized on a straight-line basis over the periods during which benefits are expected to be realized.

Debt issue expense is amortized on a straight-line basis over the life of the debt. The amortization is included with interest on long-term debt in the consolidated statement of earnings.

(g) Federal Petroleum Compensation Program

Under the oil compensation program the Federal Government compensates eligible importers for a portion of certain costs with respect to petroleum consumed in Canada, provided they maintain prices for certain products at levels not to exceed those suggested by the Government. Compensation received under the program is reflected as a reduction of crude oil and product purchases. The Federal Government also compensates producers of synthetic crude oil. Compensation received by the Corporation for its share of production from the Syncrude Project is included in operating revenue.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1983—*Continued*

(h) Income Taxes

The Corporation makes full provision for income taxes deferred as the result of claiming depreciation, exploration, development and other costs for income tax purposes which differ from the related amounts charged to expense in the financial statements. The Corporation accounts for investment tax credits on the flow-through method.

(i) Pension Plans

Costs of pension benefits for current services of employees are funded and charged to earnings as they accrue. Costs arising from amendments to pension plans which relate to services of employees in prior years and experience deficiencies are funded in accordance with applicable pension legislation and charged to earnings over periods not exceeding fifteen years.

2. Acquisitions

(a) BP Refining and Marketing Canada Limited

Effective March 1, 1983, the Corporation acquired 100% of the outstanding voting shares and 9.4% of the outstanding non-voting shares of BP Refining and Marketing Canada Limited, subsequently renamed Petro-Canada Products Inc. ("Products"). The shares were acquired pursuant to a tender offer dated February 28, 1983 for an aggregate cash consideration (including expenses) of $115,781,000. Under the offer the Corporation has agreed to acquire all of the outstanding non-voting shares of Products, not previously acquired by the Corporation, in 1984 and 1985 at purchase prices which reflect an escalation of the initial price offered in recognition of an interest factor. Accordingly, the minority interest is stated at the estimated cost of acquiring all of the outstanding non-voting shares of Products not already held by the Corporation.

Details of the acquisition, which has been accounted for by the purchase method, are as follows:

Book value of acquired assets		508,123
Book value of assumed liabilities		(378,732)
		129,391
Excess of attributed value over book value of acquired net assets:		
Refining and marketing	282,301	
Long-term debt	4,325	286,626
Net assets acquired at attributed value		416,017
Minority interest at March 1, 1983		(300,236)
Consideration to December 31, 1983		115,781

The net assets acquired, at attributed values, consist of:

Refining and marketing property, plant and equipment		447,610
Investments		12,210
Deferred charges		218
Long-term debt		(45,212)
Deferred income taxes		(15,361)
Working capital		
Current assets	330,386	
Current liabilities	(313,834)	16,552
Estimated total cost of acquisition		416,017

Subsequent to December 31, 1983 the Corporation acquired an additional 0.4% of the outstanding non-voting shares of Products for a cash consideration $1,165,000, increasing its interest to 9.8% of the non-voting shares.

(b) Petro-Canada Enterprises Inc.

Pursuant to a tender offer made by the Corporation in 1981 to purchase all of the outstanding shares of Petro-Canada Enterprises Inc., formerly Petrofina Canada Inc., the Corporation, during the year, acquired the balance of the outstanding shares for a consideration of $424,668,000. The aggregate cost of acquiring the shares of Enterprises, including related expenses, was $1,600,476,000.

Funds for the 1983 share purchases were provided from a revolving term loan and from cash held for investment at December 31, 1982. The revolving term loan has been repaid by funds received by the Corporation from the Canadian Ownership Account, in acknowledgement of which common shares have been issued to the Government of Canada (Notes 10 and 11), and by funds provided from operations.

(c) Panarctic Oils Ltd.

During 1983 the Corporation acquired additional common shares in Panarctic Oils Ltd. ("Panarctic") in consideration for exploration expenditures incurred, which increased its interest by 0.6% to 54.4% of the outstanding common shares at December 31, 1983.

3. Inventories

Inventories consist of:

	1983	1982
Crude oil, refined products and merchandise	601,100	641,527
Materials and supplies	109,906	113,764
	711,006	755,291

4. Investments

The Corporation's investments consist of:

	1983	1982
At equity		
Westcoast Transmission Company Limited	173,949	175,248
Petro-Canada Centre (Note 17)	86,353	20,275
Sedpex Inc.	18,133	7,725
Other	4,247	3,549
At cost		
Mortgages and other investments	29,587	17,776
Canertech Inc.		
Cash held for investment		70,555
	312,269	295,128

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1983—*Continued*

Westcoast Transmission Company Limited

At December 31, 1983 the Corporation held 31.3% of the total outstanding common shares of Westcoast Transmission Company Limited ("Westcoast").

The value assigned to the investment in Westcoast, when it was acquired by the Corporation, and the cost of subsequent share purchases exceeded the underlying net book value at the dates of acquisition. This excess is being amortized over the estimated useful lives of the underlying assets to which it is attributed by charges against the Corporation's share of Westcoast's net earnings.

Westcoast is a regulated utility and is subject to regulatory directives which may change the components of the cost of service. Changes resulting from such directives do not have a direct effect on net earnings due to rate of return on rate base considerations which are also taken into account in the regulatory process.

At December 31, 1983, the quoted market value of the Corporation's investment in Westcoast was $190,924,000 (1982—$178,195,000).

Canertech Inc.

Canertech Inc. ("Canertech") was incorporated by the Corporation as a wholly-owned subsidiary company to develop alternate energy sources in Canada. The Government of Canada has indicated its intention to establish Canertech as an independent Crown corporation and to purchase the Corporation's investment at cost. The accounts of Canertech, therefore, have not been included in the consolidated financial statements because of the temporary nature of control by the Corporation. The Corporation's investment in the common shares of Canertech is carried in the accounts at a cost of $1.

Sedpex Inc.

At December 31, 1983 the Corporation held 50% of the total outstanding common shares of Sedpex Inc., a company which constructed and now operates a semi-submersible drilling vessel. This vessel is under lease to the Corporation (Note 17).

5. Property, Plant and Equipment

Property, plant and equipment consists of:

	1983			1982
	Cost	Accumulated Depreciation, Depletion and Amortization	Net	Net
Oil and gas				
Canada				
—Non-frontier areas	3,538,974	500,074	3,038,900	2,958,247
—Frontier areas	936,310	157,725	778,585	691,337
Foreign	105,915	44,938	60,977	69,165
Refining and marketing	1,513,159	151,418	1,361,741	916,057
Bituminous sands				
Syncrude Project and related leases	542,347	57,737	484,610	477,370
Other bituminous sands leases and expenditures thereon	187,664	39,434	148,230	144,816
Natural gas liquids	174,586	40,168	134,418	143,281
Other property and equipment	295,556	55,328	240,228	214,728
	7,294,511	1,046,822	6,247,689	5,615,001

6. Deferred Charges

Deferred charges consist of:

	1983	1982
At cost		
Tar sands overburden removal costs	38,208	32,901
Less portion related to tar sands to be mined within one year	7,734	4,304
	30,474	28,597
Polar Gas Project	17,626	16,868
Arctic Liquefied Natural Gas Project		22,213
Other		1,806
At amortized cost		
Marketing program	30,202	26,006
Debt issue expense	360	270
	78,662	95,760

7. Long-Term Debt

Long-term debt consists of:

	Maturity	1983	1982
In Canadian dollars			
Unsecured loans, bearing interest at prime rate to ½% above prime rate	1985-1990	26,722	73,722
Promissory notes, bearing interest at prime rate	1985	15,692	18,192
8.25% unsecured notes	1993	14,143	
5.75% unsecured notes	1986	8,265	
Other loans and long-term obligations	1984-1997	10,222	6,207
Revolving term loan	1983		12,255
Bank Income Debentures	1983		40,000
In United States dollars			
9% unsecured notes ($48,750,000 US)	1996	57,976	62,362
8.45% unsecured notes ($20,000,000 US)	1987	23,992	29,841
7.75% unsecured notes ($16,000,000 US)	1993	16,191	
5.25% unsecured notes ($10,400,000 US)	1985	12,835	17,347
5.75%—6.25% mortgages ($1,923,000 US)	1988	2,370	3,046
Revolving term loan	1983		67,714
		188,408	330,686
Less current portion		30,252	73,286
		158,156	257,400

Repayment of long-term debt

The minimum repayment of long-term debt in each of the next five years is as follows:

1984—$30,252,000, 1985—$45,331,000, 1986—$18,479,000, 1987—$14,812,000, 1988—$7,016,000.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1983—*Continued*

8. Minority Interest in Subsidiaries

Minority interest in subsidiaries consists of:

	1983	1982
Panarctic		
Common shares	135,254	135,338
Equity in earnings	(10,558)	(4,735)
	124,696	130,603
Petro-Canada Products Inc.		
Non-voting common shares	298,219	
Petro-Canada Enterprises Inc.		
Common shares		436,342
	422,915	566,945

9. Redeemable Preferred Shares

The redeemable preferred shares, which were issued by a subsidiary, are floating rate, cumulative, redeemable and non-voting. Initially 12,500,000 shares were issued at $100 U.S. per share, to a group of Canadian chartered banks. The shares are redeemable, at the option of the subsidiary, at $100 U.S. per share, plus accrued dividends. In 1983 the subsidiary exercised its option to redeem 600,000 shares for a consideration of $60,000,000 U.S. and at December 31, 1983, 11,900,000 shares were outstanding.

Under the terms of an agreement between the banks and the Corporation, in the event that the subsidiary does not exercise its option to redeem the shares over a ten year period beginning December 31, 1983, or in the event of certain other occurrences under the provisions of the agreement, the banks have the option to require the Corporation to purchase the shares at $100 U.S. per share, plus accrued dividends. These options increase from $70,000,000 U.S. to $170,000,000 U.S. over the remaining period.

Cumulative dividends, payable quarterly, are, at the option of the subsidiary, based on a percentage of either the United States Base Rates, or the London Inter-Bank Offered Rates of the banks. At December 31, 1983, the dividend rate was approximately 6% per annum.

10. Capital

Authorized

In the aggregate the authorized capital is:

(a) 71,188 common shares with a par value of $100,000 each, consisting of;
  (i) 55,000 common shares,
  (ii) 15,188 common shares issued in connection with funds received by the Corporation from the Canadian Ownership Account established under Vote 5c of the Appropriation Act No. 4, 1980-81, and
  (iii) 1,000 common shares issued in connection with the acquisition by the Corporation of the capital stock of Panarctic, previously held by the Government of Canada.

(b) Preferred shares issued to the Government of Canada provided that the amount of such shares together with any loans received, and outstanding, from the Consolidated Revenue Fund of the Government of Canada is not in excess of $1 billion.

Issued (to the Government of Canada):

	1983		1982	
	Number of Shares	Consideration	Number of Shares	Consideration
Common Shares				
Balance at beginning of year	21,221	2,122,100	6,000	600,000
For cash	3,675	367,500	2,770	277,000
For funds received from the Canadian Ownership Account (Note 11)	2,737	273,700	12,451	1,245,100
Balance at end of year	27,633	2,763,300	21,221	2,122,100
Preferred Shares				
Balance at beginning of year	972,771,853	972,772	864,771,853	864,772
For cash			108,000,000	108,000
Balance at end of year	972,771,853	972,772	972,771,853	972,772
Total Capital at End of Year		3,736,072		3,094,872

The preferred shares have a par value of $1 each, are redeemable at par at the option of the Corporation, carry no stated rate of dividend and are non-cumulative.

11. Contributed Surplus

Non-interest bearing convertible notes, issued to the Government of Canada in 1983 and 1982 in acknowledgement of funds received from the Canadian Ownership Account, have been converted into common shares of the Corporation. These shares were issued at a premium of $706,000 in 1983 and $137,348,000 in 1982 specifically to create a contributed surplus equal to the financing costs incurred on that portion of the revolving term loan which was repaid by funds received from the Canadian Ownership Account (Note 10). Such financing costs, net of deferred income taxes, have been charged against this contributed surplus.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1983—*Continued*

12. Income Taxes

The provision for income taxes of $248,966,000 (1982—$188,298,000) represents an effective rate of 66.2% (1982—59.9%) on earnings before income taxes of $376,206,000 (1982—$314,205,000). The computation of the provision, which requires adjustment to earnings before income taxes for non-taxable and non-allowable items, is as follows:

	1983	1982
Earnings before income taxes	376,206	314,205
Add (deduct)		
Royalties and other payments to provincial governments	302,698	289,240
Federal allowances		
Resource allowance	(221,470)	(191,125)
Tax depletion	(31,157)	(86,373)
Inventory allowance	(22,560)	(18,459)
Scientific research allowance		(2,006)
Petroleum and gas revenue tax	108,335	97,546
Non-deductible amortization of excess of attributed value over book value of assets acquired on purchase of subsidiary companies	63,966	84,099
Equity in earnings of affiliates	(24,227)	(18,076)
Non-deductible depreciation, depletion and amortization	21,646	5,856
Foreign exchange losses	8,846	328
Interest on Bank Income Debentures	2,419	7,392
Incremental oil revenue		(29,174)
Incremental oil revenue tax		10,810
Other	(1,838)	(2,263)
Earnings as adjusted before income taxes	582,864	462,000
Combined Canadian Federal and Provincial income tax at 48.6% (1982—49.5%) applied to earnings as adjusted	283,272	228,690
Deduct tax rebates and credits		
Federal investment tax credit	(18,025)	(24,412)
Provincial income tax rebate plans	(14,211)	(15,980)
Scientific research tax credits	(2,070)	
Provision for income taxes	248,966	188,298

13. Extraordinary Items

The extraordinary items represent the write-off of the Corporation's $21,655,000 investment (less related income taxes of $10,350,000) in the refinery located at Come-by-Chance, Newfoundland in view of the uncertainty associated with commissioning this facility, and the Corporation's $5,210,000 equity share of an extraordinary provision made by Westcoast Transmission Company Limited (net of related income taxes of $2,161,000) for a portion of the costs relating to the Alaska Highway Natural Gas Pipeline Project.

14. Pension Plans

Based on the most recent actuarial valuations of the Corporation's pension plans the unfunded past service pension obligations at December 31, 1983 are approximately $18,000,000. All accrued, including vested, benefits at December 31, 1983 are fully funded. Effective January 1, 1984 the Corporation integrated Petro-Canada Products Inc.'s (formerly BP Refining and Marketing Canada Limited) pension plan with its own plan. Amendments required for the integration together with other plan modifications are estimated to increase the unfunded past service obligation by $42,000,000.

15. Segmented Information

The Corporation operates principally in the following business segments:

Business Segment	Operations
Natural resources	Exploration, development and production activities for crude oil, natural gas, field liquids, sulphur, oil sands, coal and minerals; extraction of liquids from natural gas; transportation, distribution and marketing of the natural gas liquids.
Refined oil products	Purchase and sale of crude oil; refining crude oil into oil products; distribution and marketing of these and other purchased refined oil products.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Continued*

The financial results of operations by business segment are as follows:

	1983			
	Natural Resources	Refined Oil Products	Eliminations	Total
Sales to customers	1,175,122	2,948,695		4,123,817
Inter-segment transfers	216,016		(216,016)	
Total Operating Revenue	1,391,138	2,948,695	(216,016)	4,123,817
Product costs and operating expenses	467,705	2,551,819	(216,016)	2,803,508
Depreciation, depletion and amortization	221,981	86,998		308,979
Taxes other than income taxes	109,713	175,923		285,636
Total Operating Expenses	799,399	2,814,740	(216,016)	3,398,123
Operating Profit	591,739	133,955		725,694
Investment and other income				48,526
Marketing, general and administrative expenses				(345,744)
Other depreciation and amortization				(20,918)
Interest on long-term debt				(29,027)
Other interest				(2,325)
Provision for income taxes				(248,966)
Minority interest				5,823
				(592,631)
Earnings Before Extraordinary Items and Dividends on Redeemable Preferred Shares				133,063

	1982			
	Natural Resources	Refined Oil Products	Eliminations	Total
Sales to customers	1,123,559	1,615,215		2,738,774
Inter-segment transfers	84,395		(84,395)	
Total Operating Revenue	1,207,954	1,615,215	(84,395)	2,738,774
Product costs and operating expenses	412,672	1,387,796	(84,395)	1,716,073
Depreciation, depletion and amortization	188,149	51,912		240,061
Taxes other than income taxes	109,069	87,703		196,772
Total Operating Expenses	709,890	1,527,411	(84,395)	2,152,906
Operating Profit	498,064	87,804		585,868
Investment and other income				49,362
Marketing, general and administrative expenses				(261,343)
Other depreciation and amortization				(9,935)
Interest on long-term debt				(50,232)
Other interest				(6,597)
Gain on sale of subsidiary				7,082
Provision for income taxes				(188,298)
Minority interest				4,735
				(455,226)
Earnings Before Extraordinary Items and Dividends on Redeemable Preferred Shares				130,642

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1983—*Concluded*

Inter-segment transfers are accounted for at market value.

The identifiable assets at December 31, and the capital expenditures for the year, by business segment, are as follows:

	Identifiable Assets		Capital Expenditures	
	1983	1982	1983	1982
Natural resources	5,170,895	5,076,734	835,664	660,969
Refined oil products	2,426,954	1,651,712	110,924	192,142
Other	641,176	823,669	83,460	200,663
	8,239,025	7,552,115	1,030,048	1,053,774

Other identifiable assets include cash and short-term deposits, investments in other companies, general corporate assets and miscellaneous corporate ventures.

16. Comparative Figures

Certain reclassifications have been made to the 1982 comparative figures to conform with the current year's presentation. The most significant reclassifications are with respect to $590,481,000 foreign crude oil purchases which have been netted against operating revenue and the combining of natural gas liquids with natural resources in the segmented information.

17. Commitments

In addition to commitments incurred in the ordinary course of business the Corporation is participating in the construction of Petro-Canada Centre, an office complex in Calgary. This project is being financed by the participants and by mortgage borrowings. At December 31, 1983, the Corporation was committed to expend $18,000,000 to complete this project.

The Corporation has entered into a long-term lease for the use of the above mentioned office complex and has also leased certain offshore drilling vessels and ancillary equipment for periods of one to five years. The offshore vessels are used by the Corporation during the Canadian drilling season and the rentals are shared with joint venture participants. The vessels are available for sublease when not required by the Corporation.

The gross lease rentals for the offshore vessels together with minimum annual rentals under the above and other non-cancellable operating leases are estimated at $294,000,000 in 1984, $199,000,000 in 1985, $142,000,000 in 1986, $114,000,000 in 1987, $41,000,000 in 1988 and $14,000,000 per year thereafter until 2008.

PETRO-CANADA—*Continued*

APPENDIX

CANERTECH INC.

AUDITORS' REPORT

TO THE SHAREHOLDERS OF
CANERTECH INC.

We have examined the Consolidated Balance Sheet of Canertech Inc. (a wholly-owned subsidiary of Petro-Canada) as at December 31, 1983 and the Consolidated Statements of Loss and Deficit and Changes in Financial Position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles, applied on a basis consistent with that of the preceding year.

BURKE, NEWMAN & CO.
Chartered Accountants

Winnipeg, Manitoba
February 15, 1984

CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31, 1983
(in thousands of dollars)

ASSETS	1983	1982
Current Assets		
Cash and term deposits	20,127	14,357
Accounts receivable—Trade	2,204	795
—Other	291	155
Advance to Affiliated Company		112
Inventories	2,337	525
Other	36	79
	24,995	16,023
Investments (Note 3)	3,837	4,503
Fixed Assets, at cost less accumulated amortization and depreciation (1983—$684, 1982—$115)	1,630	923
Other Assets	503	259
	30,965	21,708

LIABILITIES AND SHAREHOLDER'S EQUITY	1983	1982
Current Liabilities		
Bank Indebtedness (Note 4)	1,333	1,221
Accounts Payable and Accrued Liabilities	1,628	1,163
Current Portion of Long-Term Loan	120	50
Progress Billings and Deferred Revenue	827	11
Current Portion of Obligation Under Capital Lease	75	
	3,983	2,445
Obligation under Capital Lease	124	
Long-term Loan (Note 4)	262	
Deferred Taxes	82	
Advances from the Government of Canada (Note 5)	31,800	20,000
Minority Interest	430	
	36,681	22,445
SHAREHOLDER'S EQUITY		
Share Capital (Note 6)		
Deficit	5,716	737
	30,965	21,708

The accompanying notes are an integral part of this balance sheet.

Approved on behalf of the Board:

ROBERT M. CHIPMAN
Director

LORNE D. DYKE
Director

PETRO-CANADA—*Continued*

APPENDIX—*Continued*

CANERTECH INC.—*Continued*

CONSOLIDATED STATEMENT OF LOSS AND DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Income		
Sales	5,558	3,449
Interest and Other Income	1,802	2,541
	7,360	5,990
Expenses		
Cost of Goods Sold	4,849	3,448
Administrative and Selling	4,251	3,509
	9,100	6,957
Loss before Undernoted Items	1,740	967
Provision for Income Taxes	93	56
Loss before Reduction in Carrying Cost and Equity in Losses of Investments	1,833	1,023
Joint Ventures	361	136
Other Investments	3,077	37
	3,438	173
Loss before Minority Interest	5,271	1,196
Minority Interest in (Earnings) Losses	(33)	188
Loss before Extraordinary Item	5,304	1,008
Recovery of Prior Year's Income Taxes	325	101
Net Loss for the Year	4,979	907
Deficit (Retained Earnings) at Beginning of Year	737	(170)
Deficit at End of Year	5,716	737

The accompanying notes are an integral part of this statement.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Sources of Working Capital		
Net Working Capital Acquired Through Acquisitions	481	
Increase in Minority Interest	100	
Obligations Under Capital Lease	124	
Recovery of Prior Year's Income Taxes	325	
Advances From the Government of Canada (Note 5)	11,800	20,000
	12,830	20,000
Uses of Working Capital		
Loss Before Extraordinary Item	5,304	1,008
Deduct (Add) Items Not Affecting Working Capital		
Amortization and Depreciation	690	86
Reduction in Carrying Cost and Equity in Losses of Investments	3,438	173
Minority Interest in (Earnings) Losses	33	(188)
Deferred Taxes	41	
Working Capital Applied to Operations	1,102	937
Increase in Investments	2,772	4,418
Long-Term Loan	580	295
Net Purchase of Fixed Assets	827	123
Repayment of Advances From Parent Company		20,000
Net Increase in Other Assets	115	225
	5,396	25,998
Increase (Decrease) in Working Capital	7,434	(5,998)
Working Capital at Beginning of Year	13,578	19,576
Working Capital at End of Year	21,012	13,578

The accompanying notes are an integral part of this statement.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1983
(tabular amounts shown in thousands of dollars)

1. Summary of Significant Accounting Policies

(a) Basis of Consolidation

The consolidated financial statements include the accounts of Canertech Inc. (the "Corporation"), and its subsidiaries as follows:

Canertech Conservation Inc.	100%
Hunter Enterprises Orillia Ltd.	60%
107744 Canada Inc.	100%
Mechron Energy Ltd.	100%
Trecan Ltd.	51%

(b) Inventories

Inventories are carried at the lower of cost and net realizable value. Cost is determined on a first in, first out basis, except for Hunter Enterprises Orillia Ltd. which determined inventories at standard cost.

(c) Investments

Investments in joint venture partnerships in which the Corporation has an agreement with its venture partners establishing joint control are accounted for by the equity method. Investments in companies in which the Corporation owns less than 50% of the voting shares and over which the Corporation exerts significant influence, and Sparfil International Inc., are accounted for by the equity method. Other long-term investments are accounted for by the cost method.

(d) Amortization and Depreciation

Amortization and depreciation (except for goodwill) are provided for at various rates based on the estimated service life of the assets using the declining balance method. Leasehold improvements are amortized over the term of the lease on a straight-line basis. Amortization and depreciation charged to income during the year totalled $578,000.

(e) Goodwill

Goodwill arising on acquisitions is amortized over the expected period of benefit, not to exceed forty years. If it becomes apparent that the expected period of benefit will not be realizable, or if the value of the goodwill will be reduced, the amortization rates will be adjusted and goodwill will be appropriately written down. During the year the write-off of consolidation goodwill and goodwill attributable to investments accounted for by the equity method amounted to $2,548,000.

(f) Other Assets

Other assets include certain costs associated with the start-up of subsidiaries. These costs are deferred and will be charged to income following the commencement of commercial operations of the subsidiaries.

(g) Income Taxes

The Corporation follows the tax allocation basis of accounting for income taxes.

PETRO-CANADA—*Continued*

APPENDIX—*Continued*

CANERTECH INC.—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1983—*Continued*

2. Acquisition of Subsidiary Companies

Acquisitions have been accounted for by the purchase method

(a) Hunter Enterprises Orillia Ltd.

On April 28, 1983, the Corporation acquired a 60% equity interest in Hunter Enterprises Orillia Ltd., a manufacturer of gas and wood heating appliances.

Net assets acquired	
Net working capital	470
Property, plant and equipment	510
Other non-current assets	196
Attributed value of assets less than book value	(175)
	1,001
Non-current liabilities	883
Minority interest	117
	1,000
Consideration	1
Share of profit from date of acquisition	167

At the date of the investment the Corporation advanced $500,000 by way of an interest bearing loan secured by a convertible floating charge debenture.

(b) Mechron Energy Ltd.

On February 23, 1983, the Corporation acquired a further 37.22% equity interest in Mechron Energy Ltd. to increase the Corporation's holding to 100%.

Net assets acquired	
Net working capital	(771)
Plant and equipment	689
Other non-current assets	8
Goodwill (amortization 1 year)	111
	37
Non-current liabilities	400
Majority interest	(474)
	(74)
Consideration	111

(c) Trecan Limited

On September 16, 1983, the Corporation acquired a 51% equity interest in Trecan Limited, a combustion engineering marketing company.

Net assets acquired	
Net working capital	345
Plant and equipment	11
Other non-current assets	13
Goodwill (amortization 20 years)	33
	402
Minority interest	180
Consideration	222
Share of loss from date of acquisition	59

3. Investments

	Dec. 31, 1983	Dec. 31, 1982
At Equity		
Joint Ventures		
Omnifuel Gasification Systems	175	414
Societe Biosyn (Reg'd.)		300
Other Investments		
Pacific Enercon Inc.	87	3,164
Sparfil International Ltd.	1,350	
At Cost		
Econoler Inc.	1,225	625
Valera Electronics Inc.	1,000	
	3,837	4,503

(a) Omnifuel Gasification Systems

The joint venture was formed to further develop fluidized bed gasification technology. As at December 31, 1983, the Corporation had contributed capital amounting to $923,000.

(b) Societe Biosyn (Reg'd.)

The joint venture is to design and construct a demonstration plant to produce synthesis gas from biomass via fluidized bed gasification. The Corporation's costs in connection with the joint venture are reimbursed by the Federal Ministry of Energy, Mines and Resources.

(c) Pacific Enercon Inc.

The Corporation owns common shares representing a 37.78% interest in Pacific Enercon Inc., a rockwool insulation manufacturer, and non-voting special shares, which under certain circumstances would permit the Corporation to increase its common share interest to 47.4%.

(d) Sparfil International Inc.

On December 21, 1983, the Corporation invested in shares and debentures to acquire a 49% equity interest in Sparfil International Inc. which owns the rights to an insulated concrete building block. Under certain conditions, the Corporation has the right to elect a majority of directors.

Net assets acquired	
Net working capital	944
Property, plant and equipment	56
Other non-current assets	204
Goodwill (amortizated 20 years)	577
	1,781
Non-current liabilities	1,157
Minority interest	24
	1,181
Consideration	600

At the date of the investment the Corporation advanced $750,000 by way of an interest bearing loan secured by a convertible floating charge debenture.

(e) Econoler Inc.

During the year, the Corporation purchased for $100,000, additional common shares to maintain an equity position of 16 ⅔%.

PETRO-CANADA—*Concluded*

APPENDIX—*Concluded*

CANERTECH INC.—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1983—*Concluded*

The Corporation also advanced $500,000 in exchange for an interest bearing note which, in addition to a note of $500,000 held on December 31, 1982, is repayable in sixty equal monthly instalments commencing October 19, 1987. In the event that its investment has been diluted, the Corporation may convert a portion of the notes held by it into common shares, provided that following such conversion, the common shares held by the Corporation does not exceed 16 ⅔%.

(f) Valera Electronics Inc.

On July 28, 1983, the Corporation acquired common and preferred shares representing a 7.63% equity interest and a 11.76% voting interest in Valera Electronics Inc., a manufacturer of micro-processor based setback thermostats.

4. Bank Indebtedness

Bank indebtedness pertains only to subsidiaries and is secured by pledged accounts receivable and inventories together with fixed and floating charge debentures on the assets of the companies. The Corporation has agreed to maintain majority ownership of Mechron Energy Ltd. unless prior written consent is received from the bank.

5. Advances from the Government of Canada

The Government of Canada assumed all the advances previously made by the parent company. The advances are without requirement for interest or repayment.

6. Share Capital

Authorized—An unlimited number of common shares.
Issued and outstanding—1 common share for $1.00.

7. Income Taxes

The amount of the loss carry-forward of the subsidiaries of the Corporation for income tax purposes aggregated approximately $3,483,000 as at December 31, 1983, expiring as follows:

1985	288
1986	452
1987	1,077
1990	1,666
	3,483

8. Contingencies

The Corporation is a defendant in legal actions arising from investment discussions which failed to materialize in an investment having been made. Claims arising from these actions amount to approximately $77 million and legal counsel is of the opinion that the actions are without foundation. Accordingly no provision for such claims has been made in the accounts of the company.

9. Comparative Figures

Certain reclassifications have been made to the 1982 comparative figures to conform with the current year's presentation.

ROYAL CANADIAN MINT

AUDITOR'S REPORT

THE HONOURABLE CHARLES LAPOINTE, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of the Royal Canadian Mint as at December 31, 1983 and the statements of earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Mint as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Mint, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
April 10, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983
(in thousands of dollars)

ASSETS	1983	1982
Current		
Cash	17,949	28,467
Accounts receivable		
Government departments	2,098	4,133
Other	2,124	1,685
Inventories (Note 4)	35,295	29,245
Prepaid expenses (Note 5)	1,953	6,540
	59,419	70,070
Property, plant and equipment (Note 6)	13,675	13,382
	73,094	83,452

LIABILITIES	1983	1982
Current		
Accounts payable		
Government departments	5,444	5,658
Other	6,351	4,233
Due to Government of Canada		
Net earnings (Note 7)	33,427	49,914
Current portion of long-term loans	6,971	2,132
Accrued interest on long-term loans	373	420
Deferred revenues (Note 8)	6,683	1,500
	59,249	63,857
Long-term		
Loans from Government of Canada (Note 9)	8,895	15,866
Obligation under capital lease (Note 10)	768	
Provision for employee termination benefits	3,182	2,729
	12,845	18,595
EQUITY OF CANADA		
Reserve for losses (Note 2)	1,000	1,000
	73,094	83,452

Approved by Management:

J. C. CORKERY
Master of the Mint

G. A. LAHAIE
Vice-President
Administration and Finance

Approved by the Board:

R. V. HESSION
Chairman

ROYAL CANADIAN MINT—*Continued*

STATEMENT OF EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Revenues		
Gold Maple Leaf coins	419,682	558,428
Canadian numismatic coins	40,077	56,901
Canadian circulating coins	25,384	38,904
Foreign contracts	6,892	7,374
Refinery	3,548	2,993
Miscellaneous	2,178	1,945
	497,761	666,545
Expenses (Note 11)		
Cost of materials used	446,196	610,558
Salaries, wages and benefits	19,204	18,476
Advertising	8,842	7,180
Utilities and supplies	3,912	4,116
Professional and special services	2,823	2,204
Transportation and communication	2,791	2,999
Depreciation	1,950	1,786
Interest on long-term loans and obligation under capital lease	1,633	1,721
Building and equipment rental	1,396	1,586
Miscellaneous	1,141	1,063
	489,888	651,689
Net earnings for the year (Note 2)	7,873	14,856

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983	1982
Source of funds		
Operations		
Net earnings for the year	7,873	14,856
Items not affecting funds		
Depreciation	1,950	1,786
Provision for employee termination benefits	453	177
	10,276	16,819
Obligation under capital lease	1,006	
	11,282	16,819
Application of funds		
Net earnings for the year, due to Government of Canada	7,873	14,856
Decrease in long-term loans and obligation under capital lease	7,209	2,132
Additions to property, plant and equipment	2,243	913
	17,325	17,901
Decrease in funds	6,043	1,082
Working capital at beginning of the year	6,213	7,295
Working capital at end of the year	170	6,213

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

1. Authority and objectives

The Mint was incorporated in 1969 by the Royal Canadian Mint Act and is an agent of Her Majesty named in Schedule C to the Financial Administration Act. The Mint operates through the Consolidated Revenue Fund.

The objectives of the Mint are to mint coins in anticipation of profit and carry out other related activities.

2. Statutory financial limitations

At the request of the Mint and on the recommendation of the Minister of Supply and Services, the Minister of Finance may make loans to the Mint on such terms and conditions as are approved by the Governor in Council for:

(a) meeting establishment and operating expenses of the Mint, in amounts not exceeding in the aggregate $5 million;

(b) financing the costs of capital projects that are approved by the Governor in Council; and

(c) temporary purposes, in amounts not exceeding in the aggregate $1 million, and each loan shall be repaid within twelve months from the day on which the loan was made.

The total amount outstanding at any time of loans made for (a) and (b) above, shall not exceed $35 million.

Furthermore, the Mint may make provision from earnings for a reserve against possible losses but the aggregate amount in the reserve at any one time shall not exceed $1 million. The Mint's net earnings for the year shall be applied:

(a) firstly, to previous years' losses that could not be met by a charge to the reserve;

(b) secondly, to the reserve; and

(c) any excess, to the revenues of Canada.

3. Significant accounting policies

(a) Foreign currency translation

Foreign currency transactions are translated into Canadian dollars at the exchange rate in effect at the transaction date. Assets and liabilities denominated in foreign currency at the balance sheet date are translated into Canadian dollars at the exchange rate in effect at that date.

(b) Inventories

Raw materials, work in process and finished goods are valued at the lower of cost and net realizable value, cost being determined by the average cost method.

Operating and maintenance supplies are valued at the lower of cost and replacement cost, cost being determined by the average cost method.

(c) Property, plant and equipment

Property, plant and equipment are recorded at cost and depreciated under the straight-line method at the following annual rates:

Land improvements	5%
Buildings	5%
Equipment	10%
Equipment under capital lease	20%

(d) Employee termination benefits

According to their collective agreement and terms of employment, employees are entitled to termination benefits. The liability for these benefits is recorded when earned by the employees.

ROYAL CANADIAN MINT—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Continued*

(e) Pension plan

The employees of the Mint participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Mint. These contributions represent the Mint's total liability and are recorded on a current basis.

4. Inventories

	1983	1982
	(in thousands of dollars)	
Raw materials	22,272	21,712
Work in process	2,097	2,652
Finished goods	8,490	3,218
Operating and maintenance supplies	2,436	1,663
	35,295	29,245

In order to facilitate the production of gold coins, the Mint borrows the quantity of gold required and pays interest based on the value of gold established on the London market. As at December 31, 1983, a total of 758,010 ounces were loaned and are not reflected in these financial statements. Furthermore, the Mint utilizes in its refinery process approximately 135,000 ounces of gold which are not included in inventories.

5. Prepaid expenses

	1983	1982
	(in thousands of dollars)	
Metals	1,177	6,098
Insurance, postage and freight	257	278
Advertising	193	117
Other	326	47
	1,953	6,540

6. Property, plant and equipment

	1983			1982
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Land	619		619	626
Land improvements	976	437	539	592
Buildings	10,864	4,828	6,036	6,537
Equipment	15,801	10,226	5,575	5,627
Equipment under capital lease	1,006	100	906	
	29,266	15,591	13,675	13,382

7. Due to Government of Canada, net earnings

	1983	1982
	(in thousands of dollars)	
Balance at beginning of the year	49,914	35,058
Net earnings for the year	7,873	14,856
Paid during the year	(24,360)	
Balance at end of the year	33,427	49,914

8. Deferred revenues

	1983	1982
	(in thousands of dollars)	
Gold Maple Leaf coins	3,917	684
Canadian numismatic coins	1,483	687
Foreign contracts	1,283	129
	6,683	1,500

9. Loans from Government of Canada

These loans bear interest at various annual rates ranging from 7.625% to 10.125%, and are repayable according to the following schedule:

	(in thousands of dollars)
1984	6,971
1985	2,132
1986	1,532
1987	932
1988	792
1989-1998	3,507
	15,866
Current portion	6,971
	8,895

The interest expense on these loans amounted to $1.5 million for the year (1982—$1.7 million).

10. Obligation under capital lease

The future minimum lease payments under capital lease are as follows:

	(in thousands of dollars)
1984	283
1985	283
1986	283
1987	283
1988	102
Total future minimum lease payments	1,234
Less: amount representing interest	308
Present value of obligation under capital lease	926
Less: current portion	158
Long-term obligation under capital lease	768

The capital lease was recorded at an amount equal to the present value of the minimum lease payments using an implicit lease interest rate of 14.3%. This obligation expires in 1988.

ROYAL CANADIAN MINT—*Concluded*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1983—*Concluded*

11. Expenses

Expenses include the cost of goods sold detailed as follows:

	1983	1982
	(in thousands of dollars)	
Materials used	446,196	610,558
Direct labour	2,337	2,529
Manufacturing overhead expenses	20,802	19,017
	469,335	632,104

12. Related party transactions

Included in these financial statements are transactions with the Department of Finance relating to the borrowing, refining and purchasing of gold and silver. These transactions were conducted in the normal course of business, under the same terms and conditions that apply to unrelated parties.

13. Contingency

The outcome of a 1979 claim of $12 million against the Mint for an alleged infringement of copyright on the design of a certain coin is uncertain. Management and the Mint's legal counsel are of the opinion that the claim is not properly founded and will not result in any loss to the Mint. Any settlement resulting from the resolution of this contingency will be accounted for as a prior year adjustment.

THE ST. LAWRENCE SEAWAY AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of The St. Lawrence Seaway Authority as at March 31, 1984 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 18, 1984

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983
	$	$
Current		
Cash and term deposits	15,406,161	11,514,178
Accounts receivable	3,347,047	1,038,917
Accrued interest receivable	2,015,892	1,850,490
Supplies inventory	2,171,217	2,203,640
	22,940,317	16,607,225
Long-term receivables (Note 3)	595,490	730,528
Investments		
Deposit in Consolidated Revenue Fund	5,000,000	
Canada bonds (Note 4)	37,519,788	40,497,288
Subsidiary companies (Note 5)	9,600	9,600
	42,529,388	40,506,888
Fixed		
Land, locks, canals and other deep waterway facilities (Note 6)	602,095,285	606,505,802
	668,160,480	664,350,443

LIABILITIES	1984	1983
	$	$
Current		
Accounts payable	3,902,984	2,694,997
Accrued liabilities	7,235,348	5,265,470
	11,138,332	7,960,467
Long-term		
Accrued employee termination benefits	12,425,428	12,074,078
Deferred interest (Note 7)	210,000,000	210,000,000
	222,425,428	222,074,078
	233,563,760	230,034,545
EQUITY OF CANADA		
Contributed capital	624,950,000	624,950,000
Deficit	(190,353,280)	(190,634,102)
	434,596,720	434,315,898
	668,160,480	664,350,443

Approved:

W. A. O'NEIL
President

R. J. FORGUES
Comptroller and Treasurer

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1984

	Montreal-Lake Ontario Section	Welland Section	Total Seaway	Thousand Islands Bridge	Total	
					1984	1983
	$	$	$	$	$	$
Revenue						
Tolls	26,819,546	28,147,300	54,966,846		54,966,846	48,240,675
Leases and licenses	411,643	1,796,299	2,207,942	86,448	2,294,390	2,131,800
Other	915,422	462,546	1,377,968	424,140	1,802,108	2,036,333
	28,146,611	30,406,145	58,552,756	510,588	59,063,344	52,408,808
Expenses						
Operation	6,204,382	9,158,866	15,363,248		15,363,248	14,701,046
Maintenance (Note 8)	8,691,227	12,369,612	21,060,839	87,268	21,148,107	19,988,571
Administration	3,984,408	3,974,657	7,959,065	169,442	8,128,507	8,354,671
Headquarters	3,317,619	4,373,325	7,690,944	36,000	7,726,944	8,878,949
Research and development	501	661	1,162		1,162	9,187
Depreciation	4,127,271	4,711,747	8,839,018	32,155	8,871,173	8,730,879
Employee termination benefits	496,628	859,907	1,356,535		1,356,535	1,492,678
	26,822,036	35,448,775	62,270,811	324,865	62,595,676	62,155,981
Income (loss) from operations	1,324,575	(5,042,630)	(3,718,055)	185,723	(3,532,332)	(9,747,173)
Investment income	2,371,631	3,126,312	5,497,943		5,497,943	6,034,313
Income (loss) before extraordinary item	3,696,206	(1,916,318)	1,779,888	185,723	1,965,611	(3,712,860)
Provision for settlement of claims (Note 9)		(1,684,789)	(1,684,789)		(1,684,789)	
Net income (loss) for the year	3,696,206	(3,601,107)	95,099	185,723	280,822	(3,712,860)

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1984

	Seaway	Thousand Islands Bridge	Total	
			1984	1983
	$	$	$	$
Deficit (retained earnings), beginning of the year	191,589,392	(955,290)	190,634,102	186,921,242
Loss (net income) for the year	(95,099)	(185,723)	(280,822)	3,712,860
Deficit (retained earnings), end of the year	191,494,293	(1,141,013)	190,353,280	190,634,102

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	Seaway	Thousand Islands Bridge	Total	
			1984	1983
	$	$	$	$
Source of funds				
Operations				
Income (loss) before extraordinary item	1,779,888	185,723	1,965,611	(3,712,860)
Items not requiring an outlay of funds				
Depreciation	8,839,018	32,155	8,871,173	8,730,879
Employee termination benefits	1,356,535		1,356,535	1,492,678
Loss on disposal of fixed assets	17,645		17,645	16,935
	11,993,086	217,878	12,210,964	6,527,632
Reduction in long-term receivables	135,038		135,038	129,960
Proceeds on disposal of fixed assets	53,925		53,925	50,839
Proceeds from maturity of Canada bonds	2,977,500		2,977,500	
	15,159,549	217,878	15,377,427	6,708,431
Application of funds				
Deposit in Consolidated Revenue Fund	5,000,000		5,000,000	
Fixed asset additions	4,159,816	372,410	4,532,226	7,679,514
Provision for settlement of claims	1,684,789		1,684,789	
Transfer of accrued employee termination benefits to current liabilities	1,005,185		1,005,185	621,712
	11,849,790	372,410	12,222,200	8,301,226
Increase (decrease) in working capital	3,309,759	(154,532)	3,155,227	(1,592,795)
Working capital, beginning of the year	8,752,985	(106,227)	8,646,758	10,239,553
Working capital, end of the year	12,062,744	(260,759)	11,801,985	8,646,758

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority and Objectives

The St. Lawrence Seaway Authority was established in 1954 under The St. Lawrence Seaway Authority Act and is classified as a proprietary Crown corporation under Schedule D of the Financial Administration Act.

The Authority was established to construct and operate a deep waterway between the Port of Montreal and Lake Erie together with such works and other property, including bridges incidental to the deep waterway, as deemed necessary by the Governor in Council.

2. Significant accounting policies

(a) Supplies inventory

The supplies inventory is recorded at cost.

(b) Investment in subsidiary companies

The investment in the Authority's three subsidiary companies is recorded at cost. The financial statements of the subsidiary companies have not been consolidated in these financial statements because changes in the equity of the subsidiaries do not accrue to the Authority.

Separate financial statements for each of the subsidiary companies are available to the public and summarized financial information is disclosed in Note 5.

(c) Fixed assets

Fixed assets are recorded at cost. All additions, replacements or major improvements which increase the capacity of the deep waterway system are capitalized. Repairs and maintenance are charged to operations as incurred. The cost of assets sold, retired, or abandoned, and the related accumulated depreciation are removed from the accounts on disposal. Gains or losses on disposals are credited or charged to operations.

Depreciation is recorded using the straight-line method based on the estimated useful lives of the assets.

(d) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to employees.

(e) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

(f) Thousand Islands Bridge

In September 1976, the Minister of Transport entrusted the Authority with the management and operation of the Thousand Islands Bridge. The capital assets of the Thousand Islands Bridge were transferred to the Authority at a cost of $1. Subsequent to September 1976, capital expenditures made by the Authority to improve the Thousand Islands Bridge have been recorded as fixed assets (see Note 6). The retained earnings of the Thousand Islands Bridge represent the cumulative earnings of the Bridge while being operated by the Authority.

These financial statements have segregated the operations and assets related to the Thousand Islands Bridge on the premise that its management and operation is separate from basic Seaway operations.

3. Long-term receivables

The Authority has entered into long-term contractual agreements for the sale of two parcels of land and for the recovery of costs associated with the construction of certain facilities.

The following long-term receivables are outstanding at March 31:

	1984	1983
	$	$
5¼% amount receivable in blended annual payments of $99,519 including principal and interest, maturing in 1986	184,394	269,751
5½% amount receivable in blended annual payments of $28,000 including principal and interest, maturing in 1986	207,384	223,113
Non-interest bearing amount receivable in annual payments of $33,952, maturing in 1990	203,712	237,664
	595,490	730,528

4. Canada bonds

The Authority has the following investment in Canada bonds at March 31:

	1984	1983
	$	$
Cost	37,519,788	40,497,288
Par value	38,000,000	41,000,000
Market value	32,083,125	37,442,375

5. Subsidiary companies

The investment in subsidiaries consists of the cost of the shares of the following wholly-owned subsidiaries:

	No. of shares	Cost
		$
Great Lakes Pilotage Authority, Ltd. (G.L.P.A.)	15	1,500
The Jacques Cartier and Champlain Bridges Incorporated (J.C.C.B.)	1	100
The Seaway International Bridge Corporation, Ltd. (S.I.B.C.)	8	8,000
		9,600

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Continued*

Summarized financial information relating to these subsidiaries based on their most recently completed fiscal years is as follows:

	G.L.P.A. Dec. 31/83	J.C.C.B. Mar. 31/84	S.I.B.C. Dec. 31/83
	$	$	$
Assets			
Current	3,902,822	4,631,204	307,551
Fixed	35,094	23,174,828	56,293
	3,937,916	27,806,032	363,844
Liabilities			
Current	2,681,782	1,439,688	140,572
Due to Canada		110,756,052	
Other long-term	3,161,414	663,755	215,272
	5,843,196	112,859,495	355,844
Equity (deficit)	(1,905,280)	(85,053,463)	8,000
Revenues	10,034,503	6,185,414	1,424,502
Expenses	10,524,146	10,575,523	1,123,347
Bridge user charge paid to the Authority			301,155
Loss for the year	489,643	4,390,109	

The bridge user charge is an amount transferred annually to amortize the Authority's construction and interest costs related to the North Channel Bridge. At March 31, 1984, $12,213,160 (1983—$12,514,315) in construction and interest costs remained unamortized.

During the year, the Authority provided J.C.C.B. with administration services for which it charged $528,700 (1983—$500,000). As at March 31, 1984, $44,058 (1983—$41,667) remained outstanding in the Authority's accounts.

6. Land, locks, canals and other deep waterway facilities

	Depreciation Rate	1984			1983
		Cost	Accumulated depreciation	Net	Net
		$	$	$	$
Seaway					
Land		31,072,929		31,072,929	31,024,989
Channels and canals	1%	249,092,865	58,710,225	190,382,640	192,873,568
Locks	1%	235,831,007	75,722,978	160,108,029	156,119,156
Bridges and tunnels	2%	86,390,787	31,303,455	55,087,332	56,721,594
Buildings	2%	12,078,275	5,886,941	6,191,334	6,325,263
Equipment	2-20%	15,446,420	6,683,399	8,763,021	8,899,220
Remedial works—Expenditures on properties owned by others, relating to Seaway construction	1%	134,018,970	21,299,002	112,719,968	114,060,158
Interest during construction		32,822,016		32,822,016	32,822,016
Works under construction		3,546,244		3,546,244	6,598,321
		800,299,513	199,606,000	600,693,513	605,444,285
Thousand Islands Bridge					
Improvements	2%	1,551,873	150,101	1,401,772	1,061,517
		801,851,386	199,756,101	602,095,285	606,505,802

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

No depreciation has been provided on interest of $32.8 million capitalized during construction of the Welland Modernization Project. It is anticipated that the interest will be cancelled and reversed as part of the second phase of the refinancing of the Authority. This matter has been under study by the Office of the Comptroller General.

7. Equity financing

As of April 1, 1977, loans from Canada of $625 million were converted to equity by parliamentary appropriation. The unpaid interest of $210 million on these loans is reflected on the balance sheet as deferred interest. This deferred interest, on which no further accrual of interest is required, is not classified as a current liability because the Authority is currently seeking approval from Parliament to have the unpaid interest forgiven.

The parliamentary appropriation authorizing the 1977 conversion of loans from Canada to equity also authorized the Minister to fix, from time to time, the amount that shall be paid by the Authority annually out of its toll revenue as a return on capital. No return on capital has been required to be paid for the 1984 and 1983 fiscal years.

8. Special Recovery Capital Projects Program

During the year, the Authority became entitled to $3 million under the Federal Government's Special Recovery Capital Projects Program of which $1,143,896 has been received and $1,856,104 is included in accounts receivable. These grants, which relate entirely to the Welland Canal, have been credited to income through a reduction in maintenance charges.

9. Extraordinary item

The extraordinary item is a provision for settlements related to the Welland By-Pass.

10. Income taxes

The Authority, as a Schedule D Crown corporation, is subject to the provisions of the Income Tax Act. The Authority is not subject to any provincial income taxes.

Undepreciated capital cost for tax purposes in excess of net book value of capital assets, amounted to approximately $176 million. The tax effect of this excess has not been recorded in the accounts.

The Authority has incurred research and development costs of approximately $6 million and has applied, under Section 37 of the Income Tax Act, to have these costs deferred and made available to reduce the taxable income of future periods.

Unused investment tax credits of approximately $231,000 are available to reduce future taxes payable up to March 31, 1989.

11. Commitments and contingencies

Contractual obligations for capital and other expenditures, at March 31, 1984 amounted to $961,826 (1983—$1,779,244).

In connection with its operations, the Authority is the claimant or defendant in certain pending or threatened claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Authority.

12. Reclassification

Some of the 1983 comparative figures were reclassified to conform to the presentation adopted in 1984.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED

AUDITOR'S REPORT

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of The Jacques Cartier and Champlain Bridges Incorporated as at March 31, 1984 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 8, 1984

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983
	$	$
Current		
Cash and term deposits	4,488,491	4,670,203
Accounts receivable	142,713	47,110
	4,631,204	4,717,313
Fixed		
Land	3,785,545	3,751,039
Bridges	73,276,394	73,276,754
Vehicles and equipment	505,902	473,078
	77,567,841	77,500,871
Less: accumulated depreciation	54,393,013	53,270,847
	23,174,828	24,230,024
	27,806,032	28,947,337

LIABILITIES	1984	1983
	$	$
Current		
Accounts payable	939,386	923,263
Due to parent company	51,975	49,372
Due to Canada	32,759	141,207
Deferred revenues	415,568	411,955
	1,439,688	1,525,797
Long-term		
Provision for employee termination benefits	663,755	692,083
Loans from Canada (Note 3)	66,242,472	66,242,472
Interest in arrears (Note 4)	44,513,580	44,513,580
	111,419,807	111,448,135
	112,859,495	112,973,932
SHAREHOLDER'S DEFICIENCY		
Capital stock		
Authorized—50 shares without par value		
Issued and fully paid—1 share	100	100
Capital deficiency (Note 5)	(71,919,606)	(71,986,576)
Deficit	(13,133,957)	(12,040,119)
	(85,053,463)	(84,026,595)
	27,806,032	28,947,337

Approved by the Board:

WILLIAM A. O'NEIL
Director

JACQUES Y. LAVIGNE
Director

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX—*Continued*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1984

	Jacques Cartier Bridge	Champlain Bridge	Total	
			1984	1983
	$	$	$	$
Revenues				
Tolls		5,641,056	5,641,056	5,458,613
Interest	93,538	280,614	374,152	568,624
Other	102,415	67,791	170,206	168,381
	195,953	5,989,461	6,185,414	6,195,618
Expenses				
Operation	783,516	3,208,538	3,992,054	3,910,571
Maintenance	2,361,319	1,544,095	3,905,414	4,849,171
Administration	415,426	1,140,463	1,555,889	1,465,131
Depreciation	79,249	1,042,917	1,122,166	1,117,365
	3,639,510	6,936,013	10,575,523	11,342,238
Loss for the year	3,443,557	946,552	4,390,109	5,146,620

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Balance at beginning of the year	12,040,119	10,909,718
Loss for the year	4,390,109	5,146,620
	16,430,228	16,056,338
Parliamentary appropriation—Operating	3,296,271	4,016,219
Balance at end of the year	13,133,957	12,040,119

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Source of funds		
Parliamentary appropriation		
Operating	3,296,271	4,016,219
Capital	66,970	47,574
	3,363,241	4,063,793
Application of funds		
Operations		
Loss for the year	4,390,109	5,146,620
Items not requiring an outlay of funds		
Depreciation	(1,122,166)	(1,117,365)
Decrease (increase) in the provision for employee termination benefits	28,328	(13,036)
	3,296,271	4,016,219
Acquisition of fixed assets	66,970	47,574
	3,363,241	4,063,793
Increase in working capital		
Working capital at beginning of the year	3,191,516	3,191,516
Working capital at end of the year	3,191,516	3,191,516

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX—*Continued*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority and activities

The Jacques Cartier and Champlain Bridges Incorporated was established under the Canada Business Corporations Act on November 3, 1978 and is a wholly owned subsidiary of The St. Lawrence Seaway Authority, which is a federal Crown corporation named in Schedule D to the Financial Administration Act.

The Corporation is partially dependent on the Government of Canada for its financing.

Effective December 1, 1978, the Corporation assumed the responsibility for the operation, maintenance and control of the Jacques Cartier and Champlain bridges and of a portion of the Bonaventure Autoroute, situated in the Montreal area.

2. Significant accounting policies

Fixed assets

Fixed assets acquired from the National Harbours Board (now Canada Ports Corporation) on December 1, 1978 were recorded at their then book values. Subsequent additions are recorded at cost.

Fixed assets are depreciated over their estimated economic lives using the straight-line method, at the following rates:

Jacques Cartier Bridge	4.8%
Champlain Bridge	2.5%
Vehicles and equipment	10% and 20%

The portion of the Bonaventure Autoroute for which the Corporation is responsible is fully depreciated.

Parliamentary appropriation

The parliamentary appropriation covering the loss for the year is reflected in the statement of deficit. In this regard, operating expenses do not include depreciation and any change in the provision for employee termination benefits.

The parliamentary appropriation for financing fixed assets is credited to the capital deficiency.

Any parliamentary appropriation received in excess of requirements is recorded as due to Canada. It is the Corporation's policy to reimburse this amount in the following fiscal year.

Deferred revenues

The estimated value of unredeemed toll tokens and tickets as well as rental revenues collected in advance are recorded as deferred revenues.

Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

Employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

Expenses

Expenses incurred with respect to the portion of the Bonaventure Autoroute for which the Corporation is responsible are included with those for the Champlain Bridge.

Income tax

As a federal Crown corporation, the Corporation is not subject to provincial income tax. Being a subsidiary of a corporation specified in Schedule D to the Financial Administration Act, it is subject to federal income tax. It has incurred substantial losses in prior years which can be carried forward and applied against taxable income of future years.

3. Loans from Canada

	$
Certificate of indebtedness	59,752,867
Advance	6,489,605
	66,242,472

The certificate of indebtedness, dated April 1, 1981, does not bear interest and does not carry a definite due date nor terms of repayment.

The advance, which bears no interest, was recorded in the accounts of Canada as a non-active loan and charged to the accumulated deficit of Canada when it was made.

4. Interest in arrears

Accumulated simple interest as at March 31, 1981, on loans from Canada, is recorded on the balance sheet as long term since the Corporation does not foresee paying it, in whole or in part, during the next fiscal year. This interest does not include the interest since 1962 on a 2¾% loan in the amount of $7,576,000 issued with respect to the Jacques Cartier Bridge. The recording of this interest was discontinued when the tolls on this bridge were abolished.

5. Capital deficiency

When the Corporation took possession of its fixed assets on December 1, 1978, it also assumed the related debt obligations. The excess of such debts over the book value of the assets acquired at that date amounted to $72,448,371 and was recorded as a capital deficiency. The capital deficiency was reduced during the year by $66,970 ($47,574 in 1983) representing the parliamentary appropriation for financing the acquisition of fixed assets.

6. Related party transactions

Related party transactions not otherwise disclosed in these financial statements are as follows:

Administrative services from the parent company amounted to $528,700 ($500,000 in 1983). As at March 31, 1984 an unpaid balance thereon of $44,058 ($41,667 as at March 31, 1983) is included with the amount due to the parent company. The Corporation has contracted for such services for the year 1985 to the extent of $555,000.

Operating services from the Montreal Port Corporation amounted to $2,152,970 ($2,036,118 in 1983). As at March 31, 1984 an unpaid balance of $186,059 ($177,199 as at March 31, 1983) is included with accounts payable. The Corporation has contracted for such services for the year 1985 to the extent of $1,675,000.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Concluded*

APPENDIX—*Concluded*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

7. Commitments

The Corporation has entered into long-term leases for the rental of facilities and equipment used in the course of its activities. The aggregate minimum annual rental payments are as follows:

	$
1985	256,893
1986	261,098
1987	257,282
1988	171,395
1989	163,557
1990-1992	490,670

8. Contingencies

In connection with its operations, the Corporation is the claimant or defendant in certain pending claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Corporation.

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.

AUDITOR'S REPORT

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of The Seaway International Bridge Corporation, Ltd. as at December 31, 1983 and the statements of income and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 16, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983

ASSETS	1983	1982
	$	$
Current		
Cash and term deposits	292,961	296,229
Accounts receivable	14,590	3,955
	307,551	300,184
Fixed		
Equipment, at cost	164,015	143,367
Less: accumulated depreciation	107,722	90,969
	56,293	52,398
	363,844	352,582

LIABILITIES	1983	1982
	$	$
Current		
Accounts payable	41,285	41,586
Due to The St. Lawrence Seaway Authority	81,802	46,073
Deferred revenue	17,485	14,785
	140,572	102,444
Long-term		
Accrued employee termination benefits	207,272	234,138
Debentures payable (Note 3)	8,000	8,000
	215,272	242,138
	355,844	344,582
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—An unlimited number of common shares		
Issued and fully paid—8 shares	8,000	8,000
	363,844	352,582

Approved by the Board:

W. A. O'NEIL
President and Director

JAMES L. EMERY
Vice-President and Director

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Concluded*

STATEMENT OF INCOME FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Revenue		
Tolls	1,329,642	1,231,915
Rentals	57,761	57,761
Interest	27,668	43,022
Other	9,431	9,914
	1,424,502	1,342,612
Expenses		
Salaries and employee benefits	812,998	867,591
Maintenance, materials and services	131,943	75,009
Employee termination benefits	49,169	44,797
Insurance	33,843	31,040
Grants in lieu of municipal taxes	27,500	19,192
Depreciation	16,753	14,647
Rental of toll collection machines	14,673	15,047
Electricity	11,901	11,516
Office supplies	9,766	7,671
Professional services	546	13,896
Other	14,255	16,930
	1,123,347	1,117,336
Income before bridge user charge	301,155	225,276
Bridge user charge (Note 5)	301,155	225,276
Net income for the year		

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1983

	1983	1982
	$	$
Source of funds		
Operations		
Net income for the year		
Items not affecting funds		
Employee termination benefits	49,169	44,797
Depreciation	16,753	14,647
	65,922	59,444
Application of funds		
Employee termination benefits	76,035	27,046
Additions to fixed assets	20,648	11,906
	96,683	38,952
Increase (decrease) in working capital	(30,761)	20,492
Working capital, beginning of the year	197,740	177,248
Working capital, end of the year	166,979	197,740

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1983

1. Authority and activities

The Seaway International Bridge Corporation, Ltd. is a Crown corporation noted in Schedule D to the Financial Administration Act and is a wholly-owned subsidiary of The St. Lawrence Seaway Authority, also a Schedule D Crown corporation. The Corporation was incorporated under the Canada Corporations Act in 1962 and is continued under the Canada Business Corporations Act, for the purpose of operating and managing the international toll bridge system between Cornwall, Ontario, and Rooseveltown, New York, on behalf of The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation.

2. Significant accounting policies

Depreciation

Depreciation of equipment is based on the estimated useful life of the assets calculated on the straight-line method at the following annual rates:

Automotive	20%
Shop	10% to 20%
Office and toll equipment	10%

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under the conditions of employment. The liability for these benefits is recorded in the accounts as the employees become entitled to the benefits.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Corporation. These contributions represent the total pension liability of the Corporation and are recognized in the accounts on a current basis.

Deferred revenue

Revenue from unredeemed toll tokens is deferred.

3. Debentures payable

These debentures, due on December 31, 2012, are non-interest bearing and payable to the Saint Lawrence Seaway Development Corporation.

4. Bridge use

With the approval of the Canadian Transport Commission, the Corporation has continued the practice of providing free usage of the bridge system to certain North American Indians. This represents a substantial portion of the bridge traffic.

5. Bridge user charge

By agreement between The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation, the annual income of the Corporation is paid as a bridge user charge; first, to the Authority to offset the amortization of the cost of the North Channel Bridge together with interest; then to the Saint Lawrence Seaway Development Corporation to offset the amortization of the cost of the Racquette River Bridge; and the balance, if any, is then divided equally between both parties.

All bridge user charges since the commencement of operations have been paid to The St. Lawrence Seaway Authority.

TELEGLOBE CANADA

AUDITOR'S REPORT

THE HONOURABLE JACOB AUSTIN, P.C., Q.C., SENATOR
MINISTER OF STATE FOR SOCIAL DEVELOPMENT

I have examined the balance sheet of Teleglobe Canada as at March 31, 1984 and the statements of income, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 18, 1984

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	1984	1983
Current		
Cash and temporary investments, at cost (market value: 1984—$94,598; 1983—$82,139)	93,838	78,399
Accounts receivable	81,230	76,534
Prepaid expenses	2,127	1,745
	177,195	156,678
Fixed assets (Note 3)	332,193	291,526
Other assets		
Long-term receivables	9,400	
Deferred charges (Note 4)	1,171	475
	10,571	475
	519,959	448,679

LIABILITIES	1984	1983
Current		
Accounts payable	76,340	67,736
Income tax payable	1,666	4,820
Estimated amount due to Commonwealth Telecommunications Organisation Partners (Note 5)	1,915	4,463
Portion of long-term debt due within one year (Note 6)	3,908	5,608
	83,829	82,627
Long-term debt (Note 6)	66,402	47,496
Deferred credits		
Income tax (Note 9)	41,472	32,820
Other	2,593	1,249
	44,065	34,069
EQUITY OF CANADA		
Retained earnings	325,663	284,487
	519,959	448,679

Approved by the Board:

RONALD MONTCALM
Director

MICHAEL E. PHELPS
Director

JEAN-CLAUDE DELORME
President and Chief Executive Officer

TELEGLOBE CANADA—*Continued*

INCOME
YEAR ENDED MARCH 31
(in thousands of dollars)

	1984	1983
Operating revenues		
Public services	182,656	157,767
Other services	7,574	7,663
Share of Intelsat and Inmarsat net revenues	11,383	8,385
	201,613	173,815
Operating expenses		
Salaries and benefits	50,883	48,964
Rental of circuits and maintenance	29,748	21,994
Rentals and office supplies	10,319	10,733
Depreciation and amortization	30,782	20,985
Other	15,361	17,074
	137,093	119,750
Estimated amount reimbursable to (recoverable from) Commonwealth Telecommunications Organisation Partners (Note 5)	182	(22,119)
	137,275	97,631
Operating income	64,338	76,184
Other income (Note 7)	19,914	28,388
	84,252	104,572
Financial charges (Note 8)	4,901	3,286
Income before income tax	79,351	101,286
Income tax (Note 9)	38,175	46,683
Net income	41,176	54,603

RETAINED EARNINGS
YEAR ENDED MARCH 31
(in thousands of dollars)

	1984	1983
Balance, beginning of year	284,487	239,299
Net income	41,176	54,603
	325,663	293,902
Amount remitted to the Government of Canada		9,415
Balance, end of year	325,663	284,487

CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31
(in thousands of dollars)

	1984	1983
Source of funds		
Operations		
Net income	41,176	54,603
Items not affecting working capital		
Depreciation and amortization	30,782	20,985
Amortization of financial charges	358	600
Deferred income tax	8,652	8,511
Allowance for funds used during construction	(9,419)	(6,539)
	71,549	78,160
Proceeds from disposal of fixed assets	36,940	353
Long-term debt	22,814	37,585
Increase in other deferred credits	1,344	701
	132,647	116,799
Application of funds		
Acquisition of fixed assets	98,686	108,372
Long-term receivables	9,400	
Reduction of long-term debt	3,908	5,608
Deferred charges	1,338	178
Amount remitted to the Government of Canada		9,415
	113,332	123,573
Increase (decrease) in working capital	19,315	(6,774)
Working capital, beginning of year	74,051	80,825
Working capital, end of year	93,366	74,051

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Authority and activities

Teleglobe Canada, created by the Teleglobe Canada Act, is mandated to establish, maintain and operate Canada's international telecommunication services and to coordinate these services with those of other countries.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. The Corporation follows the significant accounting policies summarized below:

(a) Fixed assets

Fixed assets are stated at acquisition cost, which include salaries, benefits and certain overhead costs related to construction activities. In addition, for major capital projects, an allowance for funds used during construction is included.

Fixed assets owned jointly are accounted for proportionally to the Corporation's share.

From time to time, the Corporation acquires indefeasible rights of user for international telecommunications circuits that extend over specific time periods. Furthermore, the Corporation may grant such rights on circuits owned by it, or grant such rights that have been previously acquired. The amounts paid or received according to the terms of these transactions are recorded as fixed assets and depreciated over the duration of each agreement.

The Corporation has been designated by the Government of Canada to be the Canadian signatory to the International Telecommunications Satellite Organization (Intelsat). Periodically, each signatory's ownership share is adjusted to conform to its percentage of total use of the system or any other

TELEGLOBE CANADA—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Continued*

percentage elected within the terms of the agreement. Teleglobe Canada's ownership share is reported in fixed assets and depreciated in accordance with the fixed assets depreciation policy.

(b) Allowance for funds used during construction

The rate applied in determining the allowance for funds used during construction of major capital projects is based principally on the interest rate established by the Minister of Finance for mid-term Government loans to Crown corporations. This allowance is accounted for as income during the construction period of these facilities.

(c) Depreciation of fixed assets

Fixed assets are depreciated over the estimated service lives of the assets, using the straight-line method.

When depreciable assets are taken out of service, their net book value, less salvage, is charged to depreciation. When other assets are taken out of service, any resulting gain or loss is reflected in income.

In the event of a satellite launch failure or breakdown of an orbiting satellite, the costs are depreciated over the life of the group of satellites.

(d) Commonwealth Telecommunications Organisation (CTO)

The Corporation is the designated Canadian participant in the CTO, the purposes of which are to promote the development and efficient operation of the Commonwealth external telecommunications system and to provide for the administration of collaborative financial arrangements.

The Commonwealth Telecommunications Organisation Financial Agreement of 1973 provides that aggregate expenses incurred by all Partners in the use and operation of the global system are apportioned to Partners based on their use of each facility. Use of the system is measured in terms of number of units of traffic carried over each facility. Final allocations of these expenses are effected on the basis of audited data submitted by each Partner. However, provisional settlements are made between Partners during each financial year on the basis of estimated traffic volumes and system costs. Since all of the final data is not available at the end of its financial year, the Corporation records estimated recoverable costs for the current financial year and adjusts the estimates for the previous years when additional information becomes available and at the time final settlements are made.

The Financial Agreement referred to above will be terminated, retroactive to March 31, 1983, when the governments of the 26 CTO member countries have signed the terminating agreement. It will be replaced by the CTO Financial Agreement of 1983 which will take effect retroactive to April 1, 1983 for those CTO Partners which will have signed the new agreement. Since the Corporation signed to terminate the 1973 Financial Agreement and also signed the 1983 Financial Agreement in the financial year ended March 31, 1984, the provisions of the new agreement were put into effect during this same year.

In accordance with the 1983 Financial Agreement, tariffs and use of the system will be negotiated between Partners on a bilateral basis with preferential tariffs available in certain cases and operating costs accounted for on an accrual basis. These new arrangements went into effect despite the fact that 4 of the 26 countries that were signatories to the 1973 Financial Agreement have not yet signed the terminating agreement.

(e) Operating revenues

Public services

Revenues from public services rendered through the Corporation's telecommunications network (telephone, telex and telegraph) represent the Corporation's portion of amounts billed to domestic and foreign subscribers by domestic carriers and foreign administrations. Estimates are included to provide for that part of revenues for which domestic carriers and foreign administrations have yet to report to the Corporation.

Public services revenues are also derived from leasing circuits to foreign carriers for routing their traffic through Canada.

The Corporation's voluntary contribution to developing CTO Partners, in accordance with the 1983 Financial Agreement, is deducted from public service revenues.

Other services

Revenues from other services are derived primarily from leasing circuits, owned or leased by the Corporation, to private users.

Share of Intelsat and Inmarsat net revenues

The Corporation's share of Intelsat and Inmarsat net revenues represents its share of revenues from the international satellite telecommunications system as well as from the international maritime satellite system, less its share of operating costs excluding depreciation.

(f) Foreign currency translation

Assets, liabilities, revenues and expenses arising from foreign currency transactions are translated into Canadian dollars by using the average exchange rate for the month in which the transactions occur, except when the transactions are hedged.

When a purchase or sale of goods or services in a foreign currency is hedged before the transaction, the Canadian dollar price of such goods or services is established by the terms of the hedge. If the hedge is incomplete as a result of having entered into a contract involving a foreign currency other than that of the transaction and Canadian dollars, the price of the goods or services is first established by the terms of the foreign exchange contract entered into and then translated into Canadian dollars by using the average exchange rate of that intermediate currency for the month in which the transaction occurred.

When a purchase or sale of goods or services in a foreign currency is hedged after the transaction, completely or in part as described above, the amount in Canadian dollars of the payable or receivable is restated according to the terms of the foreign exchange contract constituting the hedge. The difference thus recognized is reflected in income as a gain or loss on foreign exchange.

As at the end of a financial year, monetary items denominated in foreign currencies are adjusted to reflect the exchange rates in effect as at the date of the balance sheet. For items hedged by way of forward exchange contracts, the difference thus recognized is deferred. The gain or loss recognized on other items is reflected in current earnings as a gain or loss on foreign exchange, except for that portion which relates to monetary items with a fixed or ascertainable life extending beyond one year from the end of the financial year. In these cases, the gain or loss is deferred and amortized over the remaining life of the related monetary item using the straight-line method. The unamortized balance of the deferred gain or loss on foreign exchange is recorded in the balance sheet as a deferred credit or as a deferred charge. The effect of the forward exchange contracts on the long-term debt is recorded as an element of long-term debt.

TELEGLOBE CANADA—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Continued*

Commitments in foreign currencies are translated into Canadian dollars at the exchange rates in effect as at the date of the balance sheet, except when they are hedged in which case the terms of the foreign exchange contracts are used.

(g) Pension plan

All employees of the Corporation are covered by the pension plan administered by the Government of Canada. These employees and the Corporation are required to contribute to the cost of the plan for current services. These contributions represent the total liability of the Corporation in this matter and are accounted for on a current basis.

(h) Retirement benefits

A benefit equivalent to one half of accumulated unused sick leave days up to March 31, 1981, with an additional credit of five days for every year of service after that date, calculated at the salary level in effect at the time of retirement, is payable to employees upon retirement. The cost of the benefit is expensed in the year in which it is earned by employees.

3. Fixed assets

(a) The main classes of fixed assets are as follows:

	1984			1983
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	4,927		4,927	4,818
Buildings and leasehold improvements	40,738	12,454	28,284	18,578
Furnishings	8,543	3,527	5,016	4,612
Cable systems	113,637	56,697	56,940	39,490
Terminal, transmission and switching equipment	185,375	94,336	91,039	79,614
International satellite system space segment (Intelsat-Inmarsat)	39,836	23,810	16,026	14,789
Other plant and equipment	25,987	15,247	10,740	8,261
Construction in progress	119,221		119,221	121,364
	538,264	206,071	332,193	291,526

(b) Fixed assets owned outright by the Corporation or owned jointly with other telecommunication entities are as follows:

	1984			1983
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Owned outright	316,135	119,810	196,325	145,095
Owned jointly (Corporations's share)	222,129	86,261	135,868	146,431
	538,264	206,071	332,193	291,526

(c) The estimated service lives for the main classes of fixed assets for purposes of depreciation are as follows:

	Number of years
Buildings	13 to 40
Leasehold improvements	over the term of the lease
Furnishings	8 to 10
Cable systems	20 to 28
Terminal, transmission and switching equipment	1 to 20
International satellite system space segment (Intelsat-Inmarsat)	6 to 12
Other plant and equipment	1 to 25

(d) As at March 31, 1984, construction in progress includes an amount of $35,471,900 ($26,320,145 as at March 31, 1983) for the international satellite system space segment (Intelsat-Inmarsat).

(e) As at March 31, 1984, the Corporation's ownership share in Intelsat is 2.981573 percent (2.956855 percent as at March 31, 1983) and its ownership share in Inmarsat is 2.57122 percent (2.61585 percent as at March 31, 1983).

4. Deferred charges

Unamortized deferred charges include:

	1984	1983
	(in thousands of dollars)	
Financial commitment charges related to the ANZCAN project	210	849
Interconnection costs of the Laurentides Earth Station	47	332
Unrealized losses on foreign exchange related to long-term debt	1,171	178
	1,428	1,359
Less: current portion included in prepaid expenses	257	884
	1,171	475

5. Financial Arrangements under the Commonwealth Telecommunications Organisation (CTO) Financial Agreement of 1973

(a) Final settlements of CTO partnership accounts

As at March 31, 1984, the Corporation had submitted its audited data on incurred costs and traffic volumes for the financial years ended March 31, 1981. However, because some Partners were late in submitting their audited data, partnership accounts have only been finalized up to March 31, 1980.

(b) Estimated amount due to CTO Partners

As at March 31, 1984, the Corporation had recorded the sum of $28,871,000 as provisional settlements for the years since March 31, 1980. Of this amount, the Corporation estimates that it may have to remit the sum of $1,915,000 upon final settlement. These amounts are broken down by financial year as follows:

Year ended March 31	Provisional settlement	Estimated amount recoverable	Estimated amount due
	(in thousands of dollars)		
1981	9,789	9,789	
1982	9,610	8,649	961
1983	9,472	8,518	954
	28,871	26,956	1,915

TELEGLOBE CANADA—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Continued*

(c) Estimated amount reimbursable to CTO Partners

The estimated amount reimbursable to CTO Partners reflected in the Corporation's income comprises the following:

	1984	1983
	(in thousands of dollars)	
Adjustment of the estimated amount due to Partners for which accounts		
have been finalized	(505)	(11,434)
have not been finalized	687	(2,167)
Estimated amount recoverable for the year		(8,518)
	182	(22,119)

6. Long-term debt

As at March 31, 1984, the Corporation's long-term debt comprises loans from the Government of Canada bearing interest at rates ranging from $3\frac{1}{2}$ percent to $5\frac{3}{4}$ percent, and amounts owing to the prime contractors of the ANZCAN cable system bearing interest at the rate of $8\frac{3}{4}$ percent payable in pounds sterling and in United States dollars.

The Corporation has entered into agreements with the two prime contractors of the ANZCAN project whereby they will be paid 15 percent of contract costs as work progresses. The balance will be paid in 17 semi-annual installments commencing with the completion of construction expected for November 1984. According to the terms of one of the agreements, payments by the Corporation to the prime contractor are secured by means of bills of exchange drawn by him and accepted by the Corporation.

As described in Note 10(b), the Corporation has entered into forward exchange contracts to protect itself against the fluctuations of the pound sterling. The effect of this protection has been recorded as an element of long-term debt.

As at March 31, 1984, the details of the long-term debt are as follows:

Maturities	Loans from Government of Canada	Amounts owing to the prime contractors of the ANZCAN project	Effect of forward exchange contracts	Total
		(in thousands of dollars)		
1985	1,297	2,187	424	3,908
1986	1,362	6,318	969	8,649
1987	1,188	6,318	969	8,475
1988	318	6,318	969	7,605
1989	332	6,318	969	7,619
1990-98	1,378	28,312	4,364	34,054
	5,875	55,771	8,664	70,310
Portion due within one year	1,297	2,187	424	3,908
	4,578	53,584	8,240	66,402

7. **Other income**

	1984	1983
	(in thousands of dollars)	
Interest from temporary investments	9,502	15,339
Allowance for funds used during construction	9,419	6,539
Other interest	1,782	2,169
Other	450	136
Gain (loss) on foreign exchange	(1,239)	3,779
Gain on disposal of temporary investments		426
	19,914	28,388

8. Financial charges

	1984	1983
	(in thousands of dollars)	
Interest on long-term debt	3,478	1,862
Other interest	1,065	824
Amortization of financial commitment charges related to the ANZCAN project	358	600
	4,901	3,286

9. Income tax

As a federal Crown corporation, Teleglobe Canada is not subject to provincial income taxes. Being a corporation specified in Schedule D to the Financial Administration Act, it is subject to federal income tax.

Deferred income tax results principally from timing differences between depreciation of fixed assets for accounting and income tax purposes.

Income tax expense comprises:

	1984	1983
	(in thousands of dollars)	
Current	29,523	38,172
Deferred	8,652	8,511
	38,175	46,683

10. Commitments

(a) Construction in progress

As at March 31, 1984, the estimated cost of completing construction projects, planned and in progress, amounts to approximately $131,800,000, of which $65,800,000 relates to the year ending March 31, 1985. Contractual commitments outstanding as at March 31, 1984 amount to approximately $24,537,000.

(b) Forward exchange contracts

As a result of the Corporation's participation in the ANZCAN project, the Corporation must make payments to a prime contractor in pounds sterling during the period extending from 1984 to 1993.

TELEGLOBE CANADA—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

To protect itself against this foreign currency exposure, the Corporation has entered into forward exchange contracts with two Canadian chartered banks to buy a total of 43,229,000 pounds sterling. The amounts involved under the contracts, estimated to cover construction costs and interest charges, are as follows:

Maturities	Pounds sterling	Canadian dollars	United States dollars
		(in thousands)	
1985	870	2,012	
1986	6,624		10,754
1987	5,769		9,421
1988	5,459		8,964
1989-93	24,507		41,258
	43,229	2,012	70,397

At the rates in effect at March 31, 1984, the exchange value of 870,000 pounds sterling hedged in Canadian dollars was CAN $1,601,000 and of 42,359,000 pounds sterling hedged in United States dollars was US $61,103,000.

(c) Long-term leases

The Corporation is a party to long-term leases for property and facilities used in the course of its activities. The aggregate minimum annual rentals which will be paid in subsequent years are:

	(in thousands of dollars)
1985	13,554
1986	12,715
1987	8,516
1988	8,238
1989	7,930
1990-94	8,871

Rental expenses for property and facilities for the year ended March 31, 1984 are $15,467,000 ($14,577,000 in 1983).

(d) Agreement with the Department of Transport

Under the terms of an agreement between the Corporation and the Department of Transport, the Corporation charters the cableship/icebreaker C.C.G.S. John Cabot on a cost reimbursement basis for periods of actual usage. This agreement is cancellable on 12 months notice. The Corporation incurred a cost under this agreement of $6,271,000 during the financial year ended March 31, 1984 ($6,883,000 in 1983).

(e) Intelsat commitments

As at March 31, 1984, the Corporation's share of Intelsat's outstanding commitments is approximately $50,033,000 based on their audited financial statements as at December 31, 1983.

11. Contingencies

(a) Retirement compensation benefits

Prior to November 1, 1974, the Corporation provided for a post-retirement life insurance plan for its retired employees. As at that date the plan was replaced by a retirement compensation benefit for all employees on staff at the time. The cost of this benefit is recognized in the accounts in the year in which payments are made. As at March 31, 1984, the maximum liability of the Corporation under this plan, should all entitled employees retire while in the service of the Corporation, amounts to $1,821,250 ($1,902,250 as at March 31, 1983).

(b) Estimated amount due to CTO Partners

As described in Note 5, the Partner's accounts in respect of the Commonwealth Telecommunications Organisation Financial Agreement of 1973 have been finalized to March 31, 1980. For those years in respect of which accounts have not been finalized, the Corporation has provided in its liabilities for the excess of provisional settlements received over the estimated recoverable amounts. However, the results of the final settlements for those years could differ from the estimated amounts.

URANIUM CANADA, LIMITED

AUDITOR'S REPORT

THE HONOURABLE JEAN CHRÉTIEN, P.C., Q.C., M.P.
MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the balance sheet of Uranium Canada, Limited as at December 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the financial position of the Corporation as at December 31, 1983 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 10, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983

ASSETS	1983	1982	EQUITY OF CANADA	1983	1982
	$	$		$	$
Cash	9	9	Capital stock		
			Authorized and issued		
			1,000 shares of no par value	9	9
	9	9		9	9

Approved by the Board:

G. M. MacNABB
Director

A. S. RUBINOFF
Director

URANIUM CANADA, LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 1983

1. Objective of the Corporation

The objective of the Corporation is to negotiate, execute and perform agreements for the purchase, stockpiling and sale of uranium concentrates and to do or procure the doing of anything necessary or incidental thereto, all subject to the approval of the Governor in Council. Since the transfer of the uranium stockpile to Eldorado Nuclear Limited in 1981, the Corporation has not transacted any purchases or sales, therefore no revenue has been generated or expenses incurred, and accordingly, a statement of operations has not been presented.

2. Combines investigation

In 1981, the Corporation, together with five Canadian Uranium producers, was charged under section 32(1)(c) of the Combines Investigation Act that it "did conspire, combine, agree or arrange . . . to prevent or lessen, unduly, competition in the production, manufacture, purchase, sale or supply in Canada of uranium, uranium oxide and other uranium substances between September 1, 1970 and April 1, 1978".

The Supreme Court of Ontario issued an Order on April 23, 1982, prohibiting the Provincial Court from proceeding with the inquiry into the charge made against the Corporation, on the grounds that it is immune from prosecution under the Combines Investigation Act. An appeal by the Crown heard on June 11, 1982 was dismissed by the Court of Appeal in the Supreme Court of Ontario.

A further appeal by the Crown was heard on January 27, 1983 in the Supreme Court of Canada. The Court pronounced Judgment on December 15, 1983 that the two Crown corporations involved in the case are immune from the terms of the Combines Investigation Act as agents of the Crown, and the Provincial Court Judge lacked jurisdiction to inquire into the charges. Subsequently the Provincial Court stayed proceedings in this matter under Section s. 508 of the Criminal Code.

3. Services provided without charge

Administrative services are provided to the Corporation without charge by the Department of Energy, Mines and Resources and are not recorded in this financial statement.

VANCOUVER PORT CORPORATION

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS
VANCOUVER PORT CORPORATION

I have examined the balance sheet of Vancouver Port Corporation as at December 31, 1983 and the statements of income and retained earnings and changes in financial position for the six months then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1983 and the results of its operations and the changes in its financial position for the six months then ended in accordance with generally accepted accounting principles consistently applied.

I further report that, in my opinion, proper books of account have been kept by the Corporation and the financial statements are in agreement therewith.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 8, 1984

BALANCE SHEET AS AT DECEMBER 31, 1983
(in thousands of dollars)

ASSETS	1983	LIABILITIES	1983
Current		Current	
Cash	259	Accounts payable and accrued liabilities	6,737
Investments (Note 3)	29,884	Grants in lieu of municipal taxes	5,095
Accounts receivable	9,639	Deferred revenues	3,303
Materials and supplies	570		15,135
	40,352	Long-term	
Long-term		Accrued employee benefits	839
Investments (Note 3)	9,348	Loans from Canada (Note 6)	108,538
Receivables (Note 4)	4,929		109,377
	14,277		124,512
Fixed (Note 5)	151,708		
		EQUITY OF CANADA	
		Contributed capital (Note 1)	7,733
		Retained earnings	74,092
			81,825
	206,337		206,337

Approved by the Board:

MARION ROBSON
Chairman

ALAN F. CAMPNEY
Director

VANCOUVER PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE SIX MONTHS ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983
Revenue from operations	42,484
Operating and administrative expenses	32,911
Grants in lieu of municipal taxes (Note 7)	3,202
Depreciation	1,837
Interest expense	187
	38,137
Income from operations	4,347
Investment income	2,309
Net income	6,656
Retained earnings transferred from Canada Ports Corporation (Note 1)	67,436
Retained earnings at end of the period	74,092

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE SIX MONTHS ENDED DECEMBER 31, 1983
(in thousands of dollars)

	1983
Funds provided	
Operations	
Net income	6,656
Items not requiring an outlay of funds	
Depreciation	1,837
Other	(34)
	8,459
Proceeds on sale of long-term investments	2,642
Reduction of long-term receivables	319
	11,420
Funds employed	
Additions to fixed assets	15,132
Reduction of long-term loans from Canada	149
	15,281
Decrease in working capital	3,861
Working capital transferred from Canada Ports Corporation (Note 1)	29,078
Working capital at end of the period	25,217

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1983

1. Incorporation and objectives

The Vancouver Port Corporation (the Corporation) was established effective July 1, 1983 as a local port corporation pursuant to the Canada Ports Corporation Act and is named as an Agency Crown corporation in Schedule C of the Financial Administration Act. The Corporation is exempt from income taxes.

The objectives of the Corporation are to create a port environment which facilitates the efficient and economic movement of goods through the Port of Vancouver and to effectively plan and manage the Port's resources.

In accordance with the Canada Ports Corporation Act, all assets and liabilities of the Canada Ports Corporation (C.P.C.), formerly National Harbours Board, relating to the Port of Vancouver were transferred to the Corporation by C.P.C. effective July 1, 1983. The net assets transferred were recorded by the Corporation as contributed capital of $7,733,000 and retained earnings of $67,436,000 at the book values established in the accounts of C.P.C. as follows:

	(in thousands of dollars)
Current assets	44,390
Current liabilities	15,312
Working capital	29,078
Long-term investments	11,952
Long-term receivables	5,248
Fixed assets (cost $182,865 less accumulated depreciation $44,443)	138,422
Long-term accrued employee benefits	(844)
Long-term loans from Canada	(108,687)
	75,169

The results of operations of the Port of Vancouver prior to July 1, 1983 were included in the financial statements of Canada Ports Corporation.

2. Significant accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances. A summary of the significant accounting policies of the Corporation is as follows:

Fixed assets and depreciation

Fixed assets are recorded at cost except for those transferred to C.P.C. from Canada which are recorded at values established at the time of transfer (appraised or fair market value) to C.P.C. Depreciation of fixed assets is calculated on the straight-line basis at rates based on the estimated useful lives of the assets as follows:

Dredging	40 years
Berthing structures, buildings, roads and surfaces	10 to 40
Utilities	10 to 33
Machinery and equipment	1 to 20

Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

Insurance

The Corporation assumes substantially all risks against fire and general perils, as well as for worker's compensation claims. Any costs arising from these risks are recorded in the accounts in the period incurred.

Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the period of settlement.

Employee benefits

The Corporation accrues in its accounts the estimated liabilities for severance pay and annual leave. These benefits are provided for under collective agreements and corporate policy.

3. Investments

Funds are invested in Government of Canada treasury bills (current) and bonds (long-term) which are shown at amortized cost, with premiums or discounts amortized over the periods to maturity. At December 31, 1983, the market value of treasury bills approximated carrying value and the market value of bonds was $8,783,000.

VANCOUVER PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983—*Concluded*

4. Long-term receivables

Long-term receivables originally resulting from sales of fixed assets by C.P.C. become due over periods from 12 to 15 years at interest rates varying from 5.75% to 6.625%.

5. Fixed assets

	Cost	Accumulated depreciation	Net
	(in thousands of dollars)		
Land	79,079		79,079
Dredging	247	141	106
Berthing structures	40,706	18,914	21,792
Buildings	19,287	6,757	12,530
Utilities	9,097	3,447	5,650
Roads and surfaces	21,447	9,039	12,408
Machinery and equipment	10,104	5,314	4,790
Office furniture and equipment	511	426	85
Projects under construction	15,268		15,268
	195,746	44,038	151,708

6. Loans from Canada

	(in thousands of dollars)
Interest bearing loan at 7.5% repayable in blended annual instalments until December 31, 2000	4,816
Less: current portion	149
	4,667
Non-interest bearing loan with an indefinite due date	76,494
Accrued interest not due and payable	27,377
	108,538

Principal repayment requirements over the next five years amount to $149,000 in 1984, $160,000 in 1985, $173,000 in 1986, $185,000 in 1987 and $199,000 in 1988.

7. Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes includes $1,334,000 for provisional grant assessments received in the period and applicable to the period prior to July 1, 1983.

8. Commitments and contingencies

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $4.6 million which will be expended in the year ended December 31, 1984. In addition, the Corporation is presently finalizing an agreement with Canada Harbour Place Corporation for the construction of a cruise ship facility at Canada Place in Vancouver, B.C. for which the cost to the Corporation is expected to amount to $24.8 million during 1984 and 1985.

Claims aggregating approximately $2 million in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Corporation's property and sundry other matters in dispute have been made against the Corporation. In the opinion of management, the final outcome of such claims will not result in any material loss.

VIA RAIL CANADA INC.

RESPONSIBILITY FOR PREPARATION AND INTEGRITY OF FINANCIAL STATEMENTS

The management of VIA is responsible for the preparation and integrity of the financial statements contained in the Annual Report. These statements have been prepared in accordance with generally accepted accounting principles and necessarily include some amounts that are based on management's best estimates and judgement. Management considers that the statements present fairly the financial position of VIA and the results of its operations.

To fulfill its responsibility, VIA maintains systems of internal accounting controls, policies and procedures to ensure the reliability of financial information and to safeguard assets. The internal control systems and financial records are subject to reviews by internal auditors and by Samson Bélair, Chartered Accountants, during the examination of the financial statements.

The Audit Committee of the Board of Directors meets periodically with the internal and external auditors, and with management to approve the scope of audit work and to assess reports on audit work performed. The financial statements have been reviewed by the Audit Committee and approved by the Board of Directors upon their recommendation.

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT

We have examined the statements of income and retained earnings and changes in financial position of VIA Rail Canada Inc. for the year ended December 31, 1983 and its balance sheet at that date. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Corporation as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under our notice have been within the powers of the Corporation.

SAMSON BÉLAIR
Chartered Accountants

Montreal, Canada
February 9, 1984

BALANCE SHEET AS AT DECEMBER 31
(in thousands of dollars)

	1983	1982
Current assets		
Cash and short-term securities	157,157	131,252
Accounts receivable	9,329	7,644
Advance on contracts (Note 3)	22,680	
Due from the Government of Canada	18	22,622
Materials and supplies	909	1,100
	190,093	162,618
Long-term assets		
Property and equipment (Note 4)	450,461	347,328
Deferred charges, less accumulated amortization of $17,456 (1982—$10,910)	11,827	12,695
Advance on contract		15,775
	462,288	375,798
	652,381	538,416

	1983	1982
Current liabilities		
Accounts payable and accrued liabilities	112,834	137,199
Advance ticket sales	2,977	3,290
Current portion of long-term debt		8,809
	115,811	149,298
Long-term liabilities		
Long-term debt		2,175
Deferred income taxes	5,033	3,468
	5,033	5,643
SHAREHOLDERS' EQUITY		
Share capital (Note 5)	9,300	9,300
Contributed surplus (Note 6)	517,129	370,689
Retained earnings	5,108	3,486
	531,537	383,475
	652,381	538,416

Signed on behalf of the Board:

CLARENCE SURETTE
Director and Chairman of the Audit Committee

HAROLD A. RENOUF
Director and Chairman of the Board

VIA RAIL CANADA INC.—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1983	1982
Revenue		
Passenger (Note 12)	173,325	161,994
Contract	451,200	431,620
Other	21,188	16,966
	645,713	610,580
Expenses		
Operations and maintenance (Notes 1b and 2d)	418,220	389,101
Customer and support services (Note 12)	135,618	139,770
Administrative	37,857	34,079
General and corporate expenses	17,964	9,533
Depreciation and amortization	26,700	24,842
Loss on retirement of assets	6,167	5,717
	642,526	603,042
Income before income taxes	3,187	7,538
Provision for deferred income taxes	1,565	3,832
Net income	1,622	3,706
Retained earnings		
Balance at beginning of year		
As previously reported	2,831	2,443
Prior period adjustments (Note 7)	655	(2,663)
As restated	3,486	(220)
Balance at end of year	5,108	3,486

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1983	1982
Source of Funds		
Operations		
Net income for the year	1,622	3,706
Items not affecting current funds		
Depreciation and amortization	26,700	24,842
Deferred income taxes	1,565	3,832
Loss on retirement of assets	6,167	5,717
Funds provided from operations	36,054	38,097
Capital advances from the Government of Canada	146,440	103,169
	182,494	141,266
Application of Funds		
Acquisition of property and equipment	129,454	91,445
Deferred charges	5,678	6,895
Reduction of long-term debt	2,175	8,809
Advance on contract	(15,775)	15,775
	121,532	122,924
Increase in working capital	60,962	18,342
Working capital (deficiency) at beginning of year—Restated	13,320	(5,022)
Working capital at end of year	74,282	13,320

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1983

1. Operating Agreements

(a) Railway Passenger Service Contract

The Corporation has entered into an agreement with the Government of Canada whereby the Corporation is to provide services, activities and undertakings relating to the provision, management and operation of railway passenger services in Canada.

The agreement also provides that the Minister of Transport and the Corporation shall enter into Subsidiary Service Request Agreements with respect to specified intercity rail passenger services.

(b) Canadian National Railway Company and Canadian Pacific Limited

The Corporation has entered into operating agreements with the railways for the use of tracks, facilities, train personnel and rolling stock servicing. Agreements have also been entered into for the refurbishing of rolling stock.

During the year, the costs relating to these agreements amounted to $379,865,000 ($357,440,000 in 1982) and are included in operations and maintenance.

2. Summary of Significant Accounting Policies

(a) Revenue Recognition

Passenger revenue is recognized when earned. Contract revenue is recognized on a realized and estimated basis.

(b) Operating and Refurbishing Costs

Charges from the contracting railways in respect to the operating and refurbishing agreements are recorded on an incurred and estimated basis.

The charges are subject to adjustment by the Canadian Transport Commission following a review of the actual costs incurred each year by the parties concerned.

(c) Materials and Supplies

Materials and supplies are recorded at the lower of cost, determined on the first-in, first-out method, and replacement value.

(d) Property and Equipment

Property and equipment is recorded at cost. Property and equipment includes the capitalization of the costs of refurbishing and rebuilding of rolling stock, for the first time. This is incurred to improve and extend the useful lives of the assets concerned. The costs of refurbishing and rebuilding of rolling stock, for a second time, except for major renewals, are charged to operations.

During the year, second time refurbishing and rebuilding costs amounted to $17,124,900 (nil in 1982) and are included in operations and maintenance.

VIA RAIL CANADA INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1983—*Concluded*

(e) Depreciation

Depreciation of rolling stock is calculated on a straight-line basis at rates designed to write it off over its estimated useful life. Rolling stock is depreciated over an eight to thirty-year period.

Stations are depreciated on a straight-line basis over a five-year period.

Office furniture and equipment is depreciated on a straight-line basis over a ten-year period.

Leasehold and infrastructure improvements are amortized over the terms of the leases or with reference to the estimated useful life, as appropriate. Amortization periods vary from ten to thirty-eight years.

No depreciation is provided for projects in progress.

(f) Deferred Charges

Deferred charges consist primarily of the cost incurred for the development of an automated reservation and ticketing system and of information systems. These are amortized over seven and five year periods respectively.

(g) Pensions

Current service costs are charged to operations and funded as they accrue.

Prior service costs are charged to operations and funded by annual payments covering principal and interest over periods not exceeding twenty-five years.

(h) Income Taxes

The tax allocation basis of accounting for income taxes is followed whereby tax provisions are based on accounting income and taxes relating to timing differences between accounting and taxable income are deferred.

3. Advance on contracts

Advance on contracts represent deposits made on capital projects for the construction of maintenance facilities, infrastructure improvements and the purchase of rolling stock.

4. Property and equipment

	1983	1982
	(in thousands of dollars)	
Land	365	362
Rolling stock	336,121	310,456
Stations	2,790	2,404
Office furniture and equipment	12,013	3,600
Leasehold and infrastructure improvements	18,110	17,597
	369,399	334,419
Accumulated depreciation and amortization	57,485	38,003
	311,914	296,416
Projects in progress	138,547	50,912
	450,461	347,328

5. Share capital

	1983	1982
	(in thousands of dollars)	
Authorized		
An unlimited number of common shares of no par value		
Issued and fully paid		
93,000 common shares	9,300	9,300

6. Contributed surplus

Contributed surplus represents advances received from the Government of Canada for capital expenditures.

7. Prior period adjustments

Retained earnings at January 1, 1983 have been corrected to reflect actual charges on rail costs. These corrections increased retained earnings at that date by $3,004,100 net of deferred taxes of $3,101,900. In addition, as a result of sales tax assessments applicable to years 1978 to 1982, the balance of retained earnings at January 1, 1983 has been adjusted. Of the adjustment, $2,633,400 net of deferred taxes of $1,337,800 is applicable to 1982 and has been charged to income for that year. The remainder is applicable to years prior to January 1, 1982 and the balance of retained earnings at that date has been adjusted accordingly.

8. Commitments

As at December 31, 1983 the Corporation has outstanding commitments for the purchase of property and equipment amounting to approximately $30,490,000.

9. Leases

The Corporation has certain lease commitments for the rental of buildings, equipment and computer services with aggregate net rentals of approximately $13,500,000 per annum expiring at various dates to 2004.

10. Pension plan

The Corporation has retirement benefit plans covering all its permanent employees under which they are entitled to benefits at retirement age, based on compensation and length of service. An actuarial valuation of the pension plans was carried out at December 31, 1981. Based on this actuarial valuation, the unfunded liability in respect of past service costs at December 31, 1983 amounted to approximately $33,512,000 ($50,816,000 in 1982). Total pension costs charged to operations for the year was $11,507,000 ($20,856,000 in 1982) including past service costs of $7,597,000 ($16,914,000 in 1982).

11. Related party transactions

VIA Rail Canada Inc. is a Crown Corporation with all of the issued shares owned by the Government of Canada.

In the normal course of business, the Corporation contracts with other Crown Corporations which in 1983 amounted to $328,648,000 ($324,975,000 in 1982). The amounts payable to these Crown Corporations at December 31, 1983 amounted to $12,721,000 ($35,961,000 in 1982).

12. Tours activity

Gross tour sales are now included with passenger revenue while third party tour costs are included with customer and support services expenses. This has the effect of increasing both revenues and expenses by approximately $4,641,000 ($4,650,000 in 1982).

13. Comparative figures

Certain of the 1982 figures have been reclassified so as to conform with the presentation adopted in 1983.